

Civil Society Engagement in Education Budgets:

A report documenting Commonwealth Education Fund Experience





The Commonwealth Education Fund (CEF) was established in March 2002 with funding from DFID. CEF was managed jointly by ActionAid, Oxfam and Save the Children.

This report documents budget work carried out by partners in the sixteen countries supported by CEF. It is one of a series of three publications on education budget work, designed to be used together, which also include:

- Making the Budget Work for Education: Experiences, Achievements and Lessons from Civil Society Budget Work
- A Budget Guide for Civil Society Working in Education

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Abbreviations

ACCU	Anti-Corruption Coalition Uganda
ADB	African Development Bank
ANEEJ	African Network for Environment and Economic Justice
ARE	Action for Rural Education
ASPBAE	Asian South Pacific Bureau of Adult Education
BODEN	Bo District Education Network
CADEC	Cancel Debts for Child Campaign
CAPP	Community Action for Popular Participation
CASSAD	Centre for African Settlement Studies and Development
CATI	Community Accountability and Transparency Initiative
CED	Coalition for Educational Development
CBGA	Centre for Budget and Governance Accountability
CBO	Community-Based Organisation
CEF	Commonwealth Education Fund
CIRDDOC	Civil Resource Development and Documentation Centre
CPDI	Centre for Peace and Development Initiatives
CSACEFA	Civil Society Action Coalition on Education for All
CSCQBE	Civil Society Coalition on Quality Basic Education
CSO	Civil Society Organisation
DEFAT	District Education for All Team
DFID	Department for International Development
DISHA	Developing Initiatives for Social and Human Action
DOSFEA	Department of State for Finance and Economic Affairs
DSS	Direct Support to Schools
EFA	Education for All
EFASL	Education for All Coalition Sierra Leone
ELBA	Economic Literacy and Budget Analysis
EYC	Elimu Yetu Coalition
FIVDB	Friends in Village Development Bangladesh
FPE	Free Primary Education
GCN	Girl Child Network
GDP	Gross Domestic Product
GNECC	Ghana National Education Campaign Coalition
GSB	Gender Sensitive Budgeting
HRCP	Human Rights Commission of Pakistan
INGO	International Non-Governmental Organisation
ISODEC	Integrated Social Development Centre
KAACR	Kenya Alliance for the Advancement of Child Rights
KaDEF	Kambia District Education Forum Network
KDG	Kigulu Development Group
KNAP	Kenya National Association of Parents

LDC	Child Rights League
LERA	Lesotho Education Research Association
Mahlahle	Mozambican Association for Women's Development
MEPT	Mozambique Education for All Movement
MoE	Ministry of Education
MoES	Ministry of Education and Sports
MoFPED	Ministry of Finance, Planning and Economic Development
MP	Member of Parliament
NCDHR	National Campaign for Dalit Human Rights
NGO	Non-Governmental Organisation
NGND	Northern Ghana Network for Development
NNED	Northern Network for Education Development
NRDS	Noakhali Rural Development Society
NUT	Nigerian Union of Teachers
OSISA	Open Society Initiative for Southern Africa
OYV	Operation Young Vote
PAF	People's Action Forum
PCE	Pakistan Coalition for Education
PEDP	Primary Education Development Plan
PET	People's Empowerment Trust
PETS	Public Expenditure Tracking System
POSDEV	Pan African Organisation for Sustainable Development
PPRC	Power and Participation Research Centre
PROAGAPE	Project Agape
Pro-PAG	Pro-Poor Advocacy Group
PRSP	Poverty Reduction Strategy Paper
PTA	Parent Teacher Association
RePOA	Research on Poverty Alleviation
SDS	School Development Society
SERI	Social and Economic Rights Initiative
SMC	School Management Committee
SNV	Netherlands Development Agency
SPIP	School Performance Improvement Plan
SUS	Sabalambay Unnayan Samity
TAACC	The Apac Anti-Corruption Coalition
TEN/MET	Tanzania Education Network/Mtandao wa Elimu Tanzania
TGNP	Tanzania Gender Networking Programme
ToT	Training of Trainers
UBE	Universal Basic Education
UGAADEN	Uganda Adult Education Network
UNDP	United Nations Development Programme
USD	United States Dollars
WA-BEAN	Western Area Budget Education and Advocacy Network
YUVA	Youth for Unity and Voluntary Action
ZANEC	Zambia National Education Coalition
ZCEA	Zambia Civic Education Association
ZCSS	Zambia Community Schools Secretariat

Introduction

The Commonwealth Education Fund was established in March 2002 with a focus on promoting civil society input into the Education for All process and raising the profile of international education targets in low-income Commonwealth countries. The Commonwealth Education Fund aimed to increase public debate around the education goals, promote greater transparency in education budgets and focus attention on the needs of children outside the education system. Sixteen countries received Commonwealth Education Fund support for work around three core criteria:

- Strengthening civil society participation in design and implementation of national and local education plans, especially through support for broad based national alliances and coalitions.
- Enabling local communities to monitor spending on education both at national and local levels.
- Supporting innovative ways for communities to ensure that all children are able to access quality education within a framework of national education plans, in a way that links this to advocacy.

Of particular significance was the portfolio of work around education budgets. The Commonwealth Education Fund supported partners in each of the sixteen countries to empower communities to monitor spending on education at local and national levels. Establishing civil society input into education budgets is key to the Education for All process. This requires building capacity and enabling civil society organisations to more strategically and substantively influence budgetary decisions and decisions around education budget policy.

This report documents Commonwealth Education Fund experience, illustrating how civil society can engage in the budget process through budget analysis; tracking disbursement flows through the education system; monitoring expenditure; and lobbying to influence budget allocations to the education sector. This report relies on available experience and attempts to pull together different approaches to education budget work into one coherent document. It is primarily intended for groups or individuals that have a new or relatively new interest in education budget work, but may also be of interest to those that have engaged in

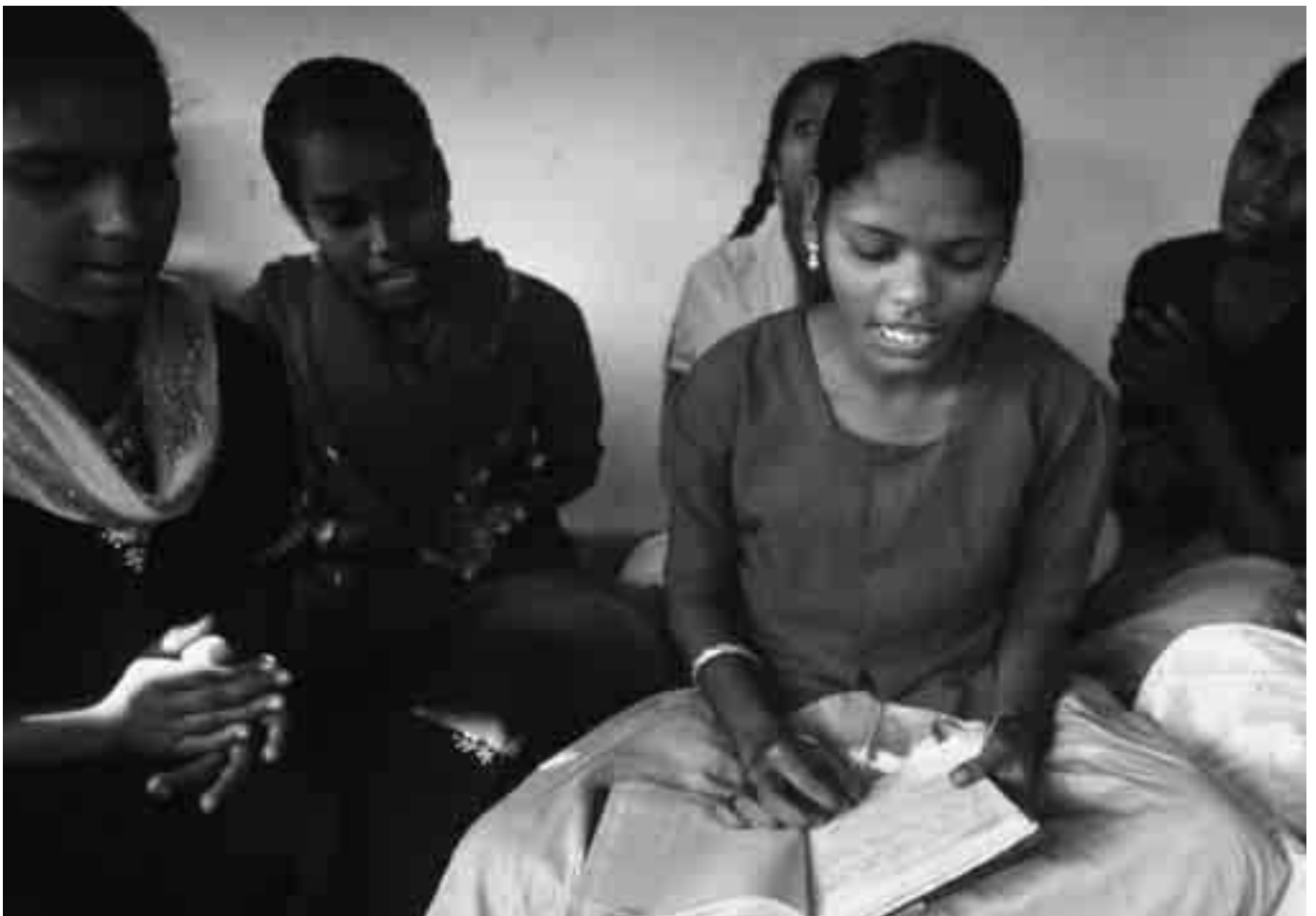
this work for some time and are interested in examples of best practices and access to useful resources. The report is divided into three parts:

Part I: Overview: This section describes why education budget work is important. It records the range of work supported by the Commonwealth Education Fund and sets this within the international context of budget work. It documents the major achievements and common challenges faced by organisations implementing programmes of budget work and makes recommendations based on the experience of partners supported by the Commonwealth Education Fund.

Part II: Country Profiles: The profiles offer an insight into the experiences of budget work programmes at country level. They document the achievements, activities, challenges and lessons learnt for each of the countries supported by the Commonwealth Education Fund.

Part III: Further Information: The final section provides a list of resources – budget expenditure tracking manuals, tools and examples of research on education financing – that were produced with support from the Commonwealth Education Fund. These serve as a useful guide for the reader to investigate budget work and budget issues in more depth. There are also links to organizational websites where further information on budget work may be found.

Part I: Overview



Girl reading in Andhra Pradesh, India/Stuart Freedman, Save the Children UK

Civil Society and Education Budget Work

Why is Education Budget Work Important?

Over the last decade, budget work has grown enormously in popularity as a tool for holding government to account at all levels – from the national to the grassroots. The move to political and financial decentralisation in many countries and the strength of pro-democracy and accountability movements have also focused attention on budgets¹. By empowering civil society to explore issues related to the education budget, opportunities can be created that allow local people to engage in the big questions of national economic policy.

The budget reflects a government's social and economic policy priorities by translating policies, political commitments and goals into decisions on where funds should be spent and how funds should be collected. As such, budgets are crucial to understanding the planning choices made by a government². A well-functioning budget system is vital to the formulation of sustainable fiscal policy and facilitates economic growth.

While a government's budget directly or indirectly affects the life of all its citizens, frequently people with the most modest means are the most greatly affected by budget decisions. In particular, the well-being of those with low incomes, and their future prospects, can hinge on expenditure decisions in areas such as education. Moreover, even when funds have been allocated to pro-poor policies, weak expenditure and programme management – and a lack of political power among the poor – can mean that money does not always reach the intended beneficiaries³. Therefore it is important for marginalised groups of people to be able to participate and express their opinion regarding decisions that impact them.

Whilst the budget cycle is complex, opportunities exist for civil society to engage at different levels throughout the process. Civil society can work with the government to influence the decision-making process and final expenditure. It can examine whether this expenditure is disbursed as planned,

whether it has the desired impact, and the impact of the budget on different parts of the population. By building national capacity in budget analysis, tracking and monitoring, civil society can use the information generated on public expenditure to advocate for their right to education to be fulfilled.

International Organisations and Budget Work

Over the last decade significant transformations in governmental systems have provided improved opportunities for civil society to engage in budget work. Many countries have shifted from being closed societies to open ones, and are striving to build more democratic and participatory decision-making processes. Democratic societies require informed citizenry, public participation, and government practices that are transparent. While this trend has been perhaps the single largest factor behind the new interest in and possibilities for budget work, the timing of the growth in budget work also reflects several other international developments including⁴:

- An emerging consensus on the complementary roles of government and non-governmental actors in advancing economic development. Increasingly, state, private sector, and non-profit partnerships are seen to be central to enhancing governance and implementing effective poverty-reduction strategies.
- The adoption of new public finance practices in many countries. This has led to a surge of independent budget work. The new practices welcome and support greater transparency in budget systems and a larger role for the independent oversight offered by civil society and legislatures.
- Decentralisation has brought budgeting closer to communities. While decentralisation can complicate the monitoring of budgets nationally, it can also create opportunities for greater citizen and local legislative involvement.

1 Save the Children (2004) *Where's the Money Going?: Monitoring Government and Donor Budgets* London: Save the Children UK

2 Global Campaign for Education and ActionAid (2007) *Education Rights: An Activist's Guide to a Human Rights Based Approach to Education* London: ActionAid

3 International Budget Project (2001) *A Guide to Budget Work for NGOs* Washington DC: International Budget Project

4 Ibid

5 The groups listed here are representative of some of the more experienced organisations engaged in budget work. For a detailed list of groups by country see www.internationalbudget.org

A number of international organisations⁵ have emerged in the wake of these transformations, including:

The International Budget Project

The International Budget Project of the Centre on Budget and Policy Priorities supports the growth of independent budget work around the world. It assists non-governmental organisations and researchers to analyse budget policies and to improve budget processes, systems and institutions. In particular, the project supports applied research on the effects of budget policies on the poor, working primarily with organisations that conduct analysis in developing countries or in countries new to democracy.

The Economic Governance Programme, Institute for Democracy in South Africa

The Economic Governance Programme analyses the allocation and use of public resources to understand the impact of budgets on the poor. Its priority is to enhance the advocacy and policy-making efforts of civil society and legislatures, with

the belief that civil society can add value to the economic choices government makes, and that wider participation in the budget process can help broaden agreement on these choices. Programmes include the Africa Budget Project, which is also the regional partner of the International Budget Project; the Women's Budget Project; and the Children's Budget Unit; Sector Budget Analysis; and a focus on education.

Transparency International

Transparency International recently launched a new programme called the Africa Education Watch, aimed at improving transparency and accountability in the use of resources for primary education. Through a set of diagnostic measures national chapters assess waste leakages and corruption in the use of resources for primary education. The project also assesses the extent to which local accountability structures and instruments such as school management committees and the public display of financial information contribute to reducing leakages and corruption.

CEF Supported Budget Work

Organisations such as Transparency International and the Commonwealth Education Fund are supporting budget work focused on a particular sector. In the case of education, this sectoral approach to budget work aims to hold governments and donors accountable to their commitments and spending towards Education for All.

The scope of activities supported by CEF around budget work has been wide and varied. The range of creative approaches documented under each of the fifteen CEF countries where education budget work has taken place⁶ has clearly helped to engage ordinary people, as well as officials and politicians, on budget issues. Some common threads of budget work conducted at the national and local levels are outlined below.

National Level Budget Work

CEF-supported budget work at the national level has attempted to raise public and parliamentary awareness of the education budget, and to raise the importance of education financing in relation to achieving the Education for All. This has involved:

- Building the capacity of national coalitions and their members to engage in budget work.
- Monitoring government expenditure on education and using findings to inform advocacy activities.
- Raising strategic questions on education financing with the ministries of education and finance.
- Analysing the national budget and allocations to education in relation to education policies and plans.

- Consulting with the government during the budget preparation process.
- Lobbying government and donors to commit additional resources to education.
- Working with parliamentarians on legislative oversight of the education budget.

Local Level Budget Work

At the grassroots level CEF activities have centred on empowering citizens to articulate their own demands towards schools, local councils and district education officials, as well as national authorities. CEF-supported budget work at the local level has included:

- Sensitising communities to the importance of education budget work.
- Building the capacity of civil society – in particular School Management Committees (SMCs) and Parent Teacher Associations (PTAs) – to conduct education budget expenditure tracking, analysis and advocacy.
- Using participatory methods to allow communities to monitor the use of education resources.
- Sharing user-friendly versions of the budget extensively and translating these into local languages.
- Exposing the misuse and misappropriation of education resources.
- Engaging with local and national authorities as part of the budget process.
- Advocating for increased resources to the education sector.

Budget work at the national level

In Bangladesh, CEF partners challenged claims made by the government that spending on education was increasing by demonstrating instead that it was a declining trend. Their findings were widely cited by the media, putting intense pressure on the government to reverse this trend.

In The Gambia partners worked to increase parliamentarians' understanding of the education budget and build their capacity to analyse allocations to education. This has made it possible to influence members of the National Select Committee on Education and Training to approve pro-poor activities that meet the aims of the Poverty Reduction Strategy Paper.

Budget monitoring at the national level in Malawi has led to the annual publication of an Education Budget Monitoring Study, an exercise focused on examining priority poverty expenditure areas. The study is circulated to the government, donors, civil society organisations and the parliament. Findings have been used as an advocacy tool and contributed to an increased budgetary allocation to the education sector.

⁶ No profile for CEF Cameroon is included in this report as budget work had not started at the time of writing.

Budget work at the local level

In many countries CEF has sought to build the capacity of SMCs by providing them with an understanding of their role in monitoring the judicious use of school finances. CEF Mozambique has raised the awareness of SMCs with regards to budget allocations, particularly the Direct Support to Schools initiative. CEF Nigeria has lobbied the government to institutionalise SMCs in primary and secondary schools across the country.

In Uganda, children have been empowered to track expenditure and assess quality issues associated with education delivery by participating in school-based child-monitoring committees. Children develop action plans for improving the school environment and present these to the SMCs as well as at district and national level policy workshops.

As a result of budget tracking work in Kenya, more than 50 head teachers were exposed by the media for corruption on the purchase of school textbooks. The Minister of Education issued a directive demanding that all public primary schools display the school budget on the school notice board.

Achievements

The Commonwealth Education Fund has worked to build the confidence of people at the national and local levels to understand and engage on education budgets. This has been done through awareness raising and capacity building around budget analysis, tracking, monitoring and advocacy to enable civil society to participate in education budget processes. As a result of CEF support, education budgets have increasingly been brought under the scrutiny of civil society organisations to ensure they are managed effectively so that government authorities may be held to account.

Empowering civil society organisations to participate in tracking and monitoring education budgets has led to the confidence of SMCs, PTAs, children, community-based organisations and NGOs to ask questions about budgets at the school, district and national level. Where it has been done in a systematic way at different levels and locations, and when the analysis is used for advocacy, budget work has contributed to enhancing transparency and accountability in the management of education.

Across the sixteen countries, information about education budgets has been distributed to over six million individuals as a direct result of CEF support,

and over 430,000 people have received training on education budget work. Training has strengthened the position of national coalitions entering into discussions over the budget with the Ministry of Education, something that has happened in twelve CEF countries. In nine countries, coalitions have felt confident enough to take these discussions a step further by engaging with the Ministry of Finance. For many Ministries of Finance this has been a novelty, as it is the first time they have held informed discussions with civil society groups over the contents of the education budget and been challenged on their own figures.

Work, with parliamentary caucuses, is now evident in eight countries and has yielded quick results as parliamentarians become more familiar with the issues faced by the education sector in their country, as well as their responsibilities in providing legislative oversight of the education budget. Many partners supported by CEF have questioned macroeconomic policies and their impact upon the education sector, whilst others have challenged donors on the amount of aid allocated to spending on education. The table below presents an overview of what partners in countries supported by CEF have achieved in relation to their education budget work.

Achievements in Ghana and Tanzania

As a result of the public expenditure tracking system introduced in Tanzania, relevant, detailed and accessible information on expenditure was made publicly available. This has allowed civil society to confidently analyse public expenditure and hold local government to account over their spending.

In Ghana, there was a marked improvement in education financial management, accountability and transparency at the community and district levels in areas where CEF had supported budget work. Over 70% of participating community schools in the Suhum-Kraboia-Coaltar district began to operate bank accounts and headteachers started to prepare quarterly revenue and expenditure reports.

Budget Work Achievements		Bangladesh	Cameroon	The Gambia	Ghana	India	Kenya	Lesotho	Malawi	Mozambique	Nigeria	Pakistan	Sierra Leone	Sri Lanka	Tanzania	Uganda	Zambia
Tracked/Influenced Education Budget	National	/		X	X		X		/	X	X	X		X	X	/	X
	District	/			X	X			/		X	/	/	X	X	X	X
	Local	/			X	X			/	/	X	/		X		X	X
Exposed misuse of budget in media		/		X	X		X		X		X	X	/		X	X	
Taken public officials to court over misuse of funds											/	/				X	
Calculated costs of key policy reforms		X					X		/	/	X				X	/	X
Worked with MP or parliamentary caucus		X		X	X	X	/		X		X	X				X	/
Linked to wider public finance network							X		X	/	X		X			X	
Linked to campaigns on debt							X		X		X	X	X		X	/	
Challenged donors on their aid to education		/			/		O		/	X	X	/				/	X
Questioned macro economic policies				X		X	X		/	X	X	/	/		X	X	X

Achieved X Attempted without Success O In Progress /

Challenges

Each stage of the budget cycle contains potential challenges for civil society engagement. While budget-making during the formulation and enactment stages can be highly political, other parts of the budget cycle may be dominated by challenges related to restricted access to information and insufficient capacity to address budget issues effectively. Some of the challenges commonly faced by CEF partners are outlined below.

Difficulty Entering into the Budget Cycle

It is often difficult for civil society to gain entry into the budget cycle. Post-budget analysis is generally easier to carry out, but this leaves little opportunity for lobbying. Where there is no legal framework providing a clear role for civil society in the budget process, as in Bangladesh, there is rarely any scope for participation.

Limited Access to Information

In many countries, the general absence of information on education budgets – particularly in accessible, non-technical forms – seriously hinders the efforts of national and local organisations to participate in discussion on the distribution of education resources. Accessing data remains one of the major challenges in education budget work. Even where it is available at the national level it is invariably inaccessible at the local level, or vice versa.

In countries such as Malawi, Nigeria and Zambia there is no legislative framework with regard to the freedom of information. Often, where a legal framework exists, as in Mozambique, there is a gap between this and an ideal standard of transparency and participation. Some partners have negotiated this issue by obtaining education budget information from sympathetic officials in Ministries.

Absence of a National Platform

Some CEF countries were slow to start on budget work. These have tended to be those countries where there was no pre-existing education coalition, such as Cameroon and Lesotho. Unless a wider platform is in place it is difficult to undertake constructive budget work as activities benefit from cross-agency collaboration and the legitimacy that comes from a well-established and nationally recognised platform.

Lack of Civil Society Capacity

Despite the efforts of CEF partners to build the capacity of civil society organisations in budget work, a number of countries, including Ghana and Sri Lanka, still recognise that one of the major challenges in scaling up activities associated with budget work is a general lack of capacity among civil society organisations to undertake budget analysis and expenditure tracking

Reduced Financial Support

A number of programmes were affected by a CEF budget cut, with partners finding it difficult to source funds from other organisations to support their budget work. When a decision was taken to stop financing the budget work of a few CEF partners in Tanzania, some partners were forced to drop this work as the result of insufficient funding.

Lessons Learnt

Budget Work Can Be Done by Everyone

Budget work is not only about academic analysis, but can also be a popular tool for claiming basic rights. It is an adaptable tool, which can be used in different environments by identifying and exploiting various entry points in the budget process. CEF has supported a wide range of budget work activities, many of which have successfully been carried out by children and adult learners as well as national NGOs and parliamentarians.

Civil Society Capacity and Participation is Crucial to Holding Governments Accountable

In countries where political opposition is weak, civil society organisations may be the only meaningful challengers to government policy and budgets, and the only credible group able to make demands on government accountability. Civil society participation in the budget process ensures that the perspective and interest of the excluded and marginalised are voiced.

Gender Sensitive Budgeting Should be Reflected at All Levels of the Budget Process

By analysing spending, and unpacking assumptions about where money will go and who will benefit, gender budgeting can reveal whether a programme is equitable, and can ensure that stated commitments to gender equality are backed up with sufficient budgetary allocations.

Building Constructive Relationships is Central to Effective Budget Work

Some governments feel threatened or affronted by civil society organisations conducting budget work. Where this is the case, there must be a strategy for involving officials in planning and capacity building work. There is a need to be pro-active in making the case for budget work and building constructive relationships with government officials and headteachers – clearly explaining the potential benefits that come from an improved understanding of the budget by all stakeholders.

Highlighting Crucial Information and Policy Issues

Civil society organisations have substantial capacity to analyse the education budget from the perspective of the poor. They are able to be in close, regular contact with stakeholders and feed these perspectives into the budget decision-making process. They can highlight important information and policy issues that might not otherwise receive enough attention.

The Value of Informed Research

Civil society plays a crucial role in critiquing the work of the Ministry of Education and influencing the budget. It is essential that the claims they make are credible and backed up by informed research. To avoid unnecessary confrontation it is essential that positions on budgets are well researched and that evidence of any budgetary discrepancies or a misuse of funds entirely robust before being made public.

Gender Sensitive Budgeting

Gender Sensitive Budgeting (GSB)⁷ is a process that examines budgets to assess whether they benefit men and women equally. It assists governments to achieve their gender objectives by requiring them to spell out how the different needs of men and women are being met; how policies need to be adjusted to achieve their maximum impact; measuring commitment by linking spending to policies; and monitoring performance against the equality target.

GSB is the integration of a gender perspective into budget analysis and the budget itself. GSB should be reflected at all levels of the budget process – national, provincial, district and at community level. The reporting format of such a budget should either include a separate document highlighting specific issues for women and girls or have the issues fully integrated in the main document. Most budgets assume that the needs of everyone can be addressed in a uniform way, ignoring the very real effects of gender relations on women's lives and the differential impact of policies on men and women.

GSB increases equality by establishing gender equality as an indicator of economic governance; accountability by providing a tangible measurement (of revenues and expenses) and holding governments accountable for their policy on gender; and efficiency by reducing the losses in economic efficiency and human development caused by gender inequality, and informing policy debate, thereby improving resource allocation.

7 Adapted from a paper prepared by the CEF Kenya Gender Monitor for the Elimu Yetu Coalition: Kamau, N. (2007) *Engendering the Education Sector Budget*

Recommendations

Understand the Political and Economic Environment

- Monitor the political landscape and shift advocacy strategies accordingly to maximise impact.
- Understand the budget's legal and institutional framework, and timing of the budget cycle.

Build Capacity in Budget Analysis and Awareness

- Develop budget training expertise that can be directed at increasing the analytical and advocacy capacity of civil society organisations and legislatures.
- Invest in the capacity and confidence building of civil society organisations to conduct budget work.
- Produce simple, user-friendly tools for training that are accessible to grassroots groups.

Establish Constructive Relations with the Government, Parliament and Civil Society

- Promote the potential benefits of budget work to government officials and headteachers.
- Establish collaborative relationships with other civil society organisations, to ensure that opportunities are created that draw on the capacities and expertise of others.
- Create a mutually beneficial relationship with the legislative arm of the government.
- Advance grassroots participation in budget work.

Conduct a Variety of Budget Work Activities

- Ensure that capacity building is followed up by activities that can be used for advocacy purposes.
- Link budget tracking and advocacy from local to national level so that grassroots voices are considered in decision-making.
- Support campaigns to secure the freedom of information where this affects the ability of civil society to carry out budget work
- Focus on producing high quality, evidence-based research as a way to influence the budget process.

Disseminate Findings Widely

- Distribute the results of budget analysis in a way that is diverse, targeted, and clear, encouraging other stakeholders to act on recommendations.
- Disseminate information in time to allow stakeholders to influence policy debates.
- Involve the media to maximise the visibility of research.
- Share examples of best practice widely.

Part II: Country Profiles



Boys at school in Kenya/Sven Torfinn, ActionAid

Bangladesh

CEF championed education specific budget work in Bangladesh, while other organisations such as the Bangladesh Institute for Development Studies and ActionAid conducted macro-level analysis of the budget. CEF sponsored projects primarily focused on budget tracking and analysis, as well as the production of informed and quality research. Its main national partner was the Power and Participation Research Centre (PPRC), which was responsible for taking forward advocacy and campaigning initiatives on education financing. CEF Bangladesh later moved on to work with seven further partners – SUS, Uttaran, Zabarang, FIVDB, NRDS, Wave Foundation and Coast Trust – on community audits of the school budget and a citizens' review of the primary education sector wide plan. The People's Empowerment Trust (PET) facilitated the formation of a parliamentary caucus on primary education.

Achievements and Impact

- Challenged government claims that education spending was increasing by demonstrating instead that it was a declining trend.
- Proved that while absolute amounts allocated to the education sector were increasing, when spending was compared with GDP growth it was evident that allocations were in fact in decline.
- Established Bangladesh's first parliamentary caucus on primary education.
- Held the government and donors to account over spending on the primary education sector wide plan by conducting a citizens' review of spending.

Programme of Work

Budget work concentrated on budget tracking and advocacy work. The main areas of work were community audits, the formation of a parliamentary caucus, a citizens' review of the primary education sector wide plan, and research on education financing.

Community Audit

Community interest in budget analysis was generated through the use of participatory tools developed by partners. Each community prepared a 'people's plan of action', an ongoing process-

intensive initiative where the community is encouraged to realise the critical stake they have in education. They also collected key official education documents and conducted budget tracking. This led to the successful lobbying for more equitable teacher deployment and the identification of resource misuse.

Parliamentary Caucus on Primary Education

A parliamentary caucus on primary education was formed with the mandate of lobbying within the government on issues related to education. The purpose of the caucus was to analyse, promote and influence existing and proposed policies and legislation on primary education. Members identified issues where they, as legislative policymakers could play a tangible role. One of the priorities for this group was to lobby for education to be declared a fundamental right in the constitution. The group also advocated that education could not be classed as a meaningful right without sufficient resources being allocated to the sector. The caucus also contributed significantly to the debate on education financing priorities during the national budget preparation.

To sensitise members of the caucus to education budget issues, orientation sessions were held on the budget and other relevant education issues – an unprecedented event in Bangladesh's parliamentary history. Issues discussed included the significance of international education goals, education financing and the Poverty Reduction Strategy Paper (PRSP). Work with the parliamentary caucus proved highly successful, generating the support of many parliamentarians. However, the establishment of an interim government and military regime led to the dissolution of parliament and the postponement of elections, leaving many issues pending.

Citizens' Review of PEDP II

Seven partners conducted fieldwork for a citizens' review of the primary education sector wide plan (PEDP II). The results were shared with the international donor consortium when they began work upon the official mid-term review. International donors had allocated 1.8bn USD to the plan, representing almost the total budget accorded to the formal primary education sector. Partners assessed how much of this money had been spent and on which priority areas. The results of the

review were used to hold donors and the national government to account over their spending.

Researching Educational Budget Issues for Advocacy

PPRC published two influential reports related to school budget analysis and household expenditure on primary education. The report on Family Education Expenditure and Budget demonstrated that although primary education in Bangladesh is free, rural families continue to make substantial investments in their children's education for school equipment and household lighting. It was found that almost one-fifth of household expenditure is for lighting, leaving families with insufficient funds to pay for direct school costs. As a result of this research, specific reference to this issue was made in the PRSP. Further successes included school meal provision being adopted and financed in the education budget.

Challenges

- It was difficult for civil society to gain entry to the budget cycle. There was no legal framework stating a role for civil society in the budget process, nor any scope for participation.
- Post-budget analysis was easily carried out as budget information was readily available, but this left little opportunity for lobbying as budget decisions had already been made.
- Budget lines were ambiguous and invocation of the 'official secrecy act' prevented transparent access to information. This also impeded lobbying activities.

Lessons Learnt

- Awareness-raising is required at all levels to demonstrate the untapped potential of budget work and its wide range of benefits.
- Budget work is not only about academic analysis but also about activist advocacy. It must be popularized and put into the hands of the local community as a tool for claiming basic rights.

Publications and Useful Documents

- PPRC (March 2004) *The Budget Analysis of a Primary School*
- PPRC (March 2004) *Family Education Expenditure and Budget*
- PPRC (March 2005) *Quality Improvements in Primary Education: Micro Insights for a Macro Agenda*
- PPRC (May 2006) *Prathomik Shikkhar Halkhata*
- The Innovators (February 2004) *Encountering Exclusion: Primary Education Policy Watch*
- Uttaran (August 2004) *The Truth Behind: Primary Education Scenario in Tala Upazila*

The Gambia

CEF started supporting budget work in The Gambia in 2004 through the Pro-Poor Advocacy Group (Pro-PAG), a leading NGO championing pro-poor budgets, policies and other economic interventions that improve the living conditions of the poor and disadvantaged. Pro-PAG built up the expertise and mandate to conduct activities relating to budget analysis, and trained partners, communities and parliamentary groups on budget analysis, tracking and monitoring.

Achievements and Impact

- Exposed education budget concerns via the media and discussed them with the Department of State for Finance and Economic Affairs. This resulted in an increased allocation to the education budget that benefited voluntary school staff.
- Increased National Assembly Select Committee members' awareness of their important role in legislative oversight and their understanding of issues relating to the education budget.
- Expanded training to other influential bodies such as the Gambian Teachers' Union, the Child Protection Alliance and the EFA Campaign Network, as a result of international organisations' interest in partners' work with the National Assembly.

Programme of Work

Budget work has concentrated on information sharing and capacity-building with the National Assembly Select Committees on Education & Training and Public Accounts. Another key area has been budget tracking, enabling communities to participate in the budget planning interface with the government.

Opening Up the Budget Process

While the budget consultations process took place, Pro-PAG simultaneously conducted a series of capacity-building and sensitisation workshops for civil society members and parliamentarians on basic budget literacy and analysis. Pro-PAG provided technical support to the National Assembly on budget matters, raising awareness of their importance in legislative oversight of the education budget.

Pro-PAG developed a collaborative partnership with the Department of State for Finance and Economic Affairs (DOSFEA), the central agent responsible for the national budget in The Gambia. Upon receipt of the Cabinet's budget estimates, Pro-PAG carried out preliminary analysis and released a 'budget brief', a copy of which was officially shared with DOSFEA. Once the budget was submitted to the National Assembly, and before it was debated, Pro-PAG convened a budget brief sensitisation session for parliamentarians to share key observations on the draft estimates.

Educating the National Assembly

Pro-PAG worked to build the capacity of the National Assembly to understand the education budget and analyse allocations to education. Members of the National Assembly were taken to local schools to see for themselves that although a large proportion of national resources have been committed to education, this did not automatically translate into gains towards the international education goals that the government had committed itself to achieving. The opportunity to witness first hand the needs of local schools meant that National Assembly members could readily comprehend school priorities and were able to articulate these priorities in parliamentary debates. As a result of this work it was possible to influence members to approve activities that were pro-poor and in line with the aims of the PRSP.

Continual Training

As each National Assembly committee's term ends, a new body of members is elected, meaning that the process of training and sensitisation had to be repeated. Budget work with committee members attracted the support of other organisations such as UNDP, the African Development Bank, and DFID. Due to the success of the initial training programme, it was possible to expand the capacity-building initiatives to include other groups such as the Gambian Teachers' Union, the EFA Campaign Network, the Child Protection Alliance, Youth Ambassadors for Peace, and local municipalities. Gender analysis of the budget formed part of this training as there was a particular interest in analysing the gender sensitivity of the government trust fund on gender education.

Budget Expenditure Tracking with the Local Community

Pro-PAG worked to enable communities to monitor government spending on education at both the national and local level. A database on educational expenditure by level and type was established that allowed for a review of budget estimates and actual expenditure from 2000 to 2004, a period when declarations were made on Education for All. The results were published as a synopsis of government spending on education and were used as evidence to advocate for more budgetary allocations to the education sector. In a bid to take budget tracking down to sub-district level communities, Pro-PAG presented the data in a format that could be easily understood and materials were disseminated that were used for sensitising communities on the importance, nature and magnitude of resources made available by central government to the education sector. Materials were used to train regional budget groups of teachers, PTAs and SMC representatives.

Lobbying for an Increase in the Education Budget

The 2000-2004 budget expenditure publication was later updated for the period 2001-2005 and shared with the National Assembly, sparking action on the parliamentarians' part to request advance copies of the 2006 budget from DOSFEA. The National Assembly aired their concerns via the media and in discussion with the Ministry of Finance. This led to an increase of 1.5m GMD (£30,000) to the education budget, enabling small payments to be made to voluntary staff in schools such as untrained teachers and school caretakers.

Challenges

- A reduced CEF budget for 2007-8 meant that Pro-PAG had to source funds for some of its budget work projects from elsewhere. It was difficult for the partner to find other organisations willing to finance its community level budget expenditure tracking training of budget, holding up the transition from training to the implementation of activities in the field.

Lessons Learnt

- The most effective way of working within the political climate of The Gambia is to work from the national level down to the community level. When work initially started at the local level it was very quickly discovered that budget work antagonised government authorities who felt that they were under attack – this was very much due to the nature of the political climate and a sense of apprehension towards rights-based approaches to development. However, budget work through Pro-PAG – which has national government support and is mandated to build National Assembly capacity – has dissipated the sense of suspicion surrounding budget work, making it easier to work at the regional and local levels.

Publications and Useful Documents

- Pro-PAG (2004) *Expenditure Analysis on the Nature and Magnitude of Resource Allocation in the Education Sector*
- Pro-PAG (2007) *The Gambia Education Expenditure Analysis – 2001-2005*
- Pro-PAG (2007) *A Guide for Understanding Budgets*

Ghana

CEF has supported its partners to enhance civil society participation in budget preparation, tracking, lobbying and educational governance. CEF has supported the Northern Network for Education Development (NNED) and the Pan African Organisation for Sustainable Development (POSDEV) to conduct budget tracking activities, and the Northern Ghana Network for Development (NGND) in the scorecard method for participatory approach to monitoring the use of education resources. Other CEF partners include the Ghana National Education Campaign Coalition (GNECC) and the Centre for Budget Advocacy of the Integrated Social Development Centre (ISODEC). CEF also supported Action for Rural Education (ARE) to undertake training to expose SMC members to practical budget tracking techniques.

Achievements and Impact

- Enabled parents, communities and the District Assembly to participate in the planning of resources to address teaching and learning needs.
- Increased communities' ability to demand accountability for the delivery of education development services.
- Increased transparency in the flow of information between district education offices and local communities in areas where NGND and POSDEV worked.
- Trained communities in techniques to lobby for more resources. Some communities received support from the District Assembly and private philanthropists as a result of these interventions.

Programme of Work

CEF supported capacity building for civil society budget expenditure tracking at the community and district levels, with a particular focus on the capitation grant. It also supported partners to analyse the government budget statement.

The Scorecard Method

NGND applied a participatory approach to monitoring education resources. Communities used the 'scorecard method' to assess the performance of public services by analysing the supply and demand sides of service provision. Information on education expenditure was collected from

community schools, district and regional offices of the Ghana Education Service, as well as District Assemblies. Through discussion and access to budget information, communities developed their own criteria to assess the performance of community schools. This was intended to improve transparency and accountability, and ultimately improve the quality of education.

Findings were used as the basis to negotiate for improved education services. Communities engaged the district education directorate on issues uncovered by the monitoring exercise – related to poor school infrastructure and weak school management. The directorate promised to investigate the conduct of non-performing headteachers for appropriate sanction, agreed to strengthen school monitoring and collaborate with the district assembly to improve school infrastructure.

Building Local Civil Society Capacity in Budget Tracking to Attain EFA

POSDEV concentrated its budget work at the district level by addressing budget allocations to schools, local community inputs into the budget process, and advocacy efforts. Training made community stakeholders aware of resources available for schools. As a result, there was a marked improvement in education financial management, accountability and transparency at the community and district levels. Over 70% of participating community schools in the Suhum-Kraboia-Coaltar district began to operate bank accounts and headteachers started to prepare quarterly revenue and expenditure reports.

National Level Budget Advocacy Work

A collaborative initiative between GNECC, NNED and the ISODEC Centre for Budget Advocacy trained District Education for All Teams (DEFATs) in budget evaluation and expenditure tracking. Upon completion of training, DEFAT members returned to their communities to gather information related to implementation of the capitation grant. Findings were used for district and national level budget advocacy work. The process resulted in increased awareness among parents and community members of the importance of budgets to equitable access to quality basic education, and the importance of their participation in the budget process.

Community members gained the skills and understanding necessary to participate in the development of School Performance Improvement Plans (SPIPs), which form the basis for capitation grant disbursements. It was uncovered that, previously, the majority of SPIPs were prepared by headteachers, without the participation of SMCs as required by the guidelines. This had resulted in poor data collection and reporting, leading to some schools receiving lesser grants than they were entitled to. CEF also supported ISODEC to assist GNECC and NNED in carrying out a technical analysis of the education budget, using information provided by the government's annual financial statement. The results were published and recommendations used to engage with the government.

Challenges

- Tracking the flow of resources from the national to the district level was complex due to the lack of disbursement data available. It was particularly difficult for partners to access information on education budgets and expenditure. Development partners were also found unwilling to provide relevant information. For this reason CEF opted to focus its support of budget work at the local levels.
- Civil society capacity was not sufficient to conduct high-level budget analysis, a problem exacerbated by the complex nature of the budget.
- Public servants showed little appreciation of the importance of civil society engagement in budget work and, consequently, little willingness to cooperate with CEF partners.
- Whilst the Ministry of Finance and Economic Planning began to involve civil society in its annual budget preparation, information related to the budget did not come early enough for civil society groups to analyse the budget before consultation sessions were held.

Lessons Learnt

- There is generally a low level of community interest in budget tracking in the early stages of implementation, as the processes do not result in immediate tangibles such as school infrastructure. However, with tact and perseverance, community members' interest in the process tends to grow as they realise the potential benefits of budget work.
- Budget tracking has the potential to bring about improved resource management and accountability.
- Civil society participation in budget processes ensures that the perspective and interests of the excluded and marginalised are voiced and that the budget process caters for their needs.

Publications and Useful Documents

- ISODEC (May 2006) *Budget Statement and the Challenges of Universal Primary Education by 2015*
- NGND (2004) *Training Manual for Community Facilitators*

India

The Centre for Budget and Governance Accountability (CBGA) is the main partner supported by CEF India and is well known for budget tracking at the central level. Its primary focus has been to build the capacity of CSOs and develop simplified and user-friendly modules on budget tracking. At the state level CEF has supported the NGOs DISHA and YUVA to conduct budget tracking and analysis.

Achievements and Impact

- Trained over 50 NGOs in budget tracking.
- Worked to demystify the budget and familiarise civil society with basic budget issues.
- Produced manuals on budget tracking that have been used at the district level.

Programme of Work

The focus of CEF India's budget work has been on supporting capacity building and raising awareness of the budget cycle. CBGA carried out analysis of the budget at the state and district level and subsequent training on budget tracking.

Budget Analysis at the State and District Level

CEF partners initiated the process of state level budgetary analysis in the state of Uttar Pradesh. Budgets were analysed at the state and district level. Following the success of this pilot, CBGA conducted budget work in three further states – Orissa, Andhra Pradesh and Bihar. The programme was designed to complement advocacy work in the three lead CEF states by providing a consistent approach to analysing the budget. Researchers also collected information on education indices at district and state level and used this to draw up an overall analysis of education sector funding in India. Secondary data relevant to budget tracking was collected by CBGA in each of the states, and user-friendly tools developed for community level budget tracking.

Capacity-Building in Budget Tracking

CGBA organised a workshop to build civil society capacity in budget tracking at the state level. This was followed up by collaboration with the National Campaign for Dalit Human Rights (NCDHR) on a meeting of civil society, government, teachers, academic, and media representatives, to familiarise them with the process of education budget analysis and tracking. A subsequent series of meetings were organised with various education stakeholders to impress upon them the importance of media participation and its value for budget tracking.

Challenges

- The complicated national allocation of funds to education made budget monitoring difficult, as there is no education budget per se. It was necessary to analyse the education components of union and state budgets. This was complicated by a lack of access to relevant budgetary information.
- Conducting budget tracking from the district level to the local level was also complicated. To overcome this challenge CEF supported a meeting with organisations active in local level budget tracking and worked with them to produce a community education budget-tracking tool.

Lessons Learnt

- Budget tracking is perceived as a highly technical and complex process. Steps need to be taken to demystify the budget process.
- By empowering the community to engage in the budget process, it is possible to ensure that budgetary allocations are adequate and guarantee the optimum use of available resources.
- User-friendly tools for budget tracking are essential to building the capacity of communities.

Publications and Useful Documents

- CBGA (2006) *A Civil Society Report on Monitoring the Right to Education in India*

Kenya

CEF Kenya has supported the building of community capacity to meaningfully engage in budget tracking, advocacy and lobbying in education. CEF Kenya has partnered with a number of organisations including the Cancel Debts for Child Campaign (CADEC), Elimu Yetu Coalition (EYC), Dupoto e Maa, Kenya Alliance for the Advancement of Child Rights (KAACR), Girl Child Network (GCN) and the Kenya National Association of Parents (KNAP). The collective objective has been to inform education stakeholders of their roles in budget work and to train them to track and monitor education resources. Other organisations including the Kenya Institute for Public Research and Analysis, Social Development Network, and the Institute of Economic Affairs are also active in budget work, leading on budget dissemination and analysis.

Achievements and Impact

- Pioneered budget expenditure tracking at the local level and developed budget tools.
- Promoted Kenya's case to the international community through CADEC, turning their 'Cancel Debt for the Child' campaign into a national movement.
- Built consensus among education officials on the important role of parents and communities in supporting the development of education in their districts.
- Empowered SMCs to proactively cooperate with district education officials, thereby increasing the transparency of school income and expenditure.

Programme of Work

Partners focused on partnership building at different levels, encouraging stakeholders to identify their responsibilities. CEF Kenya supported community capacity building to engage in budget tracking, advocacy and lobbying at national and local level. This was achieved through the production of quality research and budget-tracking tools, continued advocacy at the national level, a linking of policy to budget allocations, and increasing the capacity and governance of SMCs.

Research and Documentation

High-quality research supported by CEF Kenya led to the credibility and success of partners' advocacy work. The EYC Free Primary Education study established that although government expenditure on primary education had increased as a result of the Free Primary Education (FPE) policy, demands from schools for resources were much higher. Findings showed that allocations per child were inadequate and that government allocation fell short of the costs of keeping a child in school for the full primary cycle. This explained the differences in the quality of learning between private schools and government-funded public schools.

The Budget Tracking Tool was used as an advocacy instrument at national and decentralised levels by EYC and Dupoto e Maa who trained facilitators and conducted budget tracking. The tool was used to sensitise education managers and SMCs to focus on the efficient use of public funds in schools. It also brought to the fore the debate about changing the Education Act to clearly spell out the roll of PTAs to monitor education funds and resources in their schools.

Budget Advocacy at the National Level

CADEC conducted an expenditure audit of the government, evaluating the government's performance in key areas such as education. Its report was widely used as a point of reference by the media, civil society, donors and politicians. The organisation went on to link its advocacy process from the national to the international level by addressing the issues of debt burden and the impact that this has on the education sector through its 'Cancel Debt for the Child' campaign.

Dupoto e Maa advocated for the formulation of an all-inclusive education policy that ensures the government budget and plans guarantee equal access to basic education for pastoralist children. Members analysed government education budgets to determine the percentage of resources allocated to pastoralist education and used the information generated to lobby for increased central and local government budgetary allocations to pastoralist education.

Linking Policy to Budget Allocations

GCN successfully worked to link policy to budget appropriation and has been responsible for drafting the education gender policy at the national level. Civil society influenced the policy process by undertaking research on the impact of the menstrual cycle on school attendance. Research showed that girls were out of class for an average of four days per month, resulting in a significant loss of class time during the school year, with ramifications in terms of the ability of girls to participate and perform.

As a direct result of this study the Ministry of Finance began to promote greater participation of girls and GCN took steps to address how the budget could support such a policy. GCN presented its case by arguing that: the cost of educating girls and boys at the same level of education is different; they respond differently to the same policy aiming to promote access, retention and participation; sanitation for girls is a major contributor to retention and participation of girls in the learning process; it is the government's responsibility to even the learning environment for all children as a step towards achieving a gender balance in access and completion.

Building the Capacity and Governance of SMCs

KNAP addressed governance issues at the school level and ensured that school funds were accounted for by holding workshops with SMCs and community members on the budgeting process, budget tracking and analysis. As a result of training conducted by Dupoto e Maa, SMCs have undertaken budget tracking of FPE grants. They assessed how effective budget allocations were in promoting key education indicators such as access, quality and retention, and identified gaps as a basis for advocacy work. Sectional action groups linked up with the headteachers' association and district education lobby group to push for increased budgetary support to pastoralist schools under the Free Education Programme.

Challenges

- Collecting and analysing data for advocacy work was an expensive process. This was further compounded by the need to find the right people to conduct budget analysis. Whilst it was generally easier to find people with the ability to carry out data collection and analysis for the national level, it became increasingly difficult at the local level due to a lack of capacity.
- CSO research reports carry no weight in terms of criminal prosecution and as a result, findings relating to corrupt activities were not acted upon by authorities and corrupt officials were not prosecuted.

Lessons Learnt

- Civil society plays a crucial role in critiquing the work of the Ministry of Education and influencing the budget. Community involvement and participation in the management of education is a critical area that must be sustained if EFA objectives are to be achieved. Forming and nurturing partnerships to carry out this work requires dedication and patience.
- Critical issues relating to the budget should be researched and carefully documented. It is important that partners have ownership of the research and that this is subsequently shared between groups. Most importantly, when documents are concise and well written they can be used for successful advocacy and lobbying.

Publications and Useful Documents

- CADEC (2004) *One Year After the Promise: Citizens' Audit of NARC Government's Performance*
- CADEC (2005) *Two Years After the Promise: Citizens' Audit of NARC Government's Performance*
- EYC (2002) *A Tool for Tracking Budgetary Allocations, Disbursement and Utilisation for Basic Education in Kenya*
- EYC (2004) *Monitoring FPE and Establishing the Unit Cost of Primary Education in Kenya*
- EYC (2005) *Setting the Beacons of Education in Kenya*

Lesotho

Budget work in Lesotho started in late 2006. CEF supported its partners, the Campaign for Education Forum and Lesotho Education Research Association (LERA) to conduct training on budget tracking.

Achievements and Impact

- Provided civil society organisations with basic budget tracking skills through training sessions on budget expenditure tracking.
- Conducted Training of Trainer (ToT) sessions so that budget tracking could be rolled out across the country.

Programme of Work

The Campaign for Education Forum and LERA provided technical support for training workshops on budget expenditure tracking.

Building Capacity in Budget Tracking

The Campaign for Education Forum facilitated training on budget tracking for its members. Before training sessions were held a survey was carried out to gain an insight into civil society knowledge of, and participation in, budget tracking. Training of trainer workshops were held for civil society organisations, with the intention that trainers could roll the training programme out to district level. These sessions provided the basic information and skills needed for budget tracking sessions that were attended by civil society organisations and representatives of the Ministry of Education.

Challenges

- It was a challenge for partners to find resources for organisational training as budget tracking was a relatively new concept in Lesotho and supporters needed convincing of the benefits of budget work for education.

Lessons Learnt

- Where the government is wary of budget tracking, the right approach is crucial to obtaining a positive response from officials. Information must be shared openly and objectives explained. There must be a strategy of involving officials in planning and capacity building work. It is important not to assume that government officials will have these skills, and wherever possible it is important to address this capacity gap.
- Budget tracking is the start of change for education issues. There is considerable interest from civil society organisations to learn about work, showing that it is not just the national coalition or CEF that thinks this is important, but the grassroots too.
- Civil society in Lesotho is not very strong and needs to be more proactive. Building the capacity of CSOs to carry out budget tracking and advocacy is an effective way of strengthening these organisations and will be critical for expanding this type of work to other sectors.

Publications and Useful Documents

- CEF/OSISA (2006) *Budget Tracking and Advocacy Training Manual*

Malawi

CEF played a leading role in education sector budget work by supporting the Civil Society Coalition on Quality Basic Education (CSCQBE). Prior to the inception of CEF, budget work was overseen by the Malawi Economic Justice Network, which conducted micro- and macro-analysis of the economic environment. CSCQBE's focus was on budget monitoring at the national level, complimented by budget analysis and the publication of regular reports to instigate debate on education financing. The coalition also worked to mobilise civil society education networks to monitor education budgets at district level, using findings to feed into national level advocacy work.

Achievements and Impact

- Strengthened the relationship between civil society and parliament on issues of education financing. CSCQBE was invited to present the results of its annual budget monitoring report to the parliamentary committee on education.
- Advocated successfully for an increased budgetary allocation to education.
- Raised donors' interest in government accountability for spending international resources allocated to education. This led to an increase in support from donors for budget monitoring work.

Programme of Work

CSCQBE budget work concentrated on monitoring the national education budget and building the capacity of district education networks to carry out budget expenditure tracking.

National Education Budget Monitoring Study

CSCQBE developed training tools and trained coalition members in budget monitoring and advocacy. CEF supported the annual publication of an Education Budget Monitoring Study. The budget monitoring exercise examined priority poverty expenditure areas and used findings to inform lobbying and advocacy activities. The Finance and Budget Committee of the Parliament and Parliamentary Committee on Education were presented with the results, to guide them in their decision-making.

Advocating for Change

The success of the monitoring exercise led to CSCQBE being asked by the Parliamentary Committee on Education to collaborate on a study around ghost schools and teachers, which cause the Ministry of Education to lose millions of Kwacha every year. A strong relationship was built between the coalition and parliament, which resulted in a number of advocacy successes. Findings from the Education Budget Monitoring Study had shown that the percentage of the national budget allocated to education had decreased from 26% to 12% over a period of five years due to a lack of political commitment to education. CSCQBE participated in pre-budget consultations with the parliament and used their findings to influence an increase in the allocation by one percentage point (8 million USD), thus reversing the progressive decline in the allocation – a key achievement for the coalition.

Other successes related to the monitoring exercise included the adoption of a policy by the government to address the lack of teachers in rural areas by requiring newly recruited teachers to agree to be deployed across the country. CSCQBE also exposed fraud within the Ministry of Education, discovering that a significant amount of resources had been misappropriated. The coalition presented a case on how the loss of money to the education sector would affect the lives of Malawian children. The officials responsible were brought to court on charges of corruption and action was taken against them.

CSCQBE monitored education services provided by the government, by conducting spot checks of budget and resource allocation to schools, revealing the untimely distribution of resources and holding the government accountable. It also exposed gender disparities in the education budget.

Monitoring Decentralisation

To monitor the process of decentralisation, CSCQBE established district education networks to carry out budget tracking, with the aim of strengthening local people's involvement in budget decisions. It was intended that CSCQBE capacity-building exercises would enable networks to monitor and develop budgets at the district level.

Raising Awareness of Direct Support to Schools

In 2006 the World Bank and the Malawian government jointly announced the introduction of a Direct Support to Schools (DSS) programme. CSCQBE conducted a baseline survey in schools revealing that the major factors hindering community involvement in school management were a lack of knowledge of the relevant policies and lack of skills in budget tracking and advocacy. It built SMC awareness of their eligibility for DSS funds and trained them to manage these funds, in line with the new government policy on school governance.

Building Community Capacity in Budget Monitoring

Local NGOs including Nkhomano, Deeper Life Ministries and Yochris worked to build SMC and PTA capacity to monitor the use of resources allocated to local education authorities. CEF continued to support Livingstonia Synod to conduct training on the role of stakeholders in service delivery. A critical issue identified by communities as part of this process was that parents supported 'free' primary education by paying substantial amounts for volunteer replacements due to a shortage of qualified teachers. It was uncovered that pupils were required to contribute a monthly stipend towards volunteer teacher salaries, and that failure to do so resulted in children being sent home or severely punished. Major education policy makers had failed to recognise these 'contributions' as fees, referring to them as 'community participation'. Having identified this gap, Livingstonia Synod worked to hold government authorities accountable through CSCQBE.

Challenges

- Information related to the budget was difficult to access, particularly from the Ministry of Finance. Insufficient information or failure by government officials to collaborate with civil society greatly impeded the budget monitoring exercise. Partners campaigned for a freedom of information bill.
- There was a significant capacity gap amongst civil society due to issues of high staff turnover. The capacity of CSOs and district education networks participating in the budget monitoring exercise was shown to be a limiting factor. To tackle this issue, the coalition made provisions for training district education networks in budget monitoring so that they could engage effectively in the process.

Lessons Learnt

- Budget monitoring should start as soon as the budget has been approved so that gaps can be identified at the earliest possible moment. Findings can then inform the next stage of the budget process, ensuring that activities are conducted in good time.

Publications and Useful Documents

- CSCQBE (2003) *Budget Monitoring Exercise*
- CSCQBE (2005) *Have the Resources Trickled Down to Schools? Report on the Spot Check Exercise*

Mozambique

Budget work supported by CEF in Mozambique started in late 2005 and gathered pace under the national coalition MEPT – Mozambique Education for All movement – as well as a number of local NGOs such as the Mozambican Association for Women’s Development (Mahlahle) and the Child Rights League (LDÇ). Work focused on the production of a baseline study on Mozambique’s education finances, and raising awareness among School Management Committees of the Direct Support to Schools initiative.

Achievements and Impact

- Identified several crucial advocacy issues using the national education finances baseline study, and raised these in discussions with the Ministry of Education. The findings of the study were used to inform civil society of Mozambique’s education finance structure.
- Raised School Management Committees’ awareness of the Direct Support to Schools initiative. In districts where CEF partners operated, school communities developed a greater understanding of budget allocations and spending at school level.

Programme of Work

Budget work was concentrated upon the production of a baseline study on education finances at the national level and complimented by work with school management committees at the local level.

The Baseline Study of Education Finances

This was the first such evidence-based study to take place in Mozambique and was aimed at building an understanding of how the education finance system operated in Mozambique. Its purpose was to increase partners’ confidence in dealing with budget issues and to identify specific areas of advocacy work for the future. The national coalition MEPT was the implementing partner. The study *The Financing of the Education Sector in Mozambique* was distributed to education donors, the government, as well as national and international NGOs.

Advocacy issues raised by the study were brought to light during the 2007 Global Action Week. Of particular note was the Minister of Education’s interest in one of the observations – that primary schools in Mozambique were not budgetary units. The national coalition felt that this finding represented a big issue of accountability and that there was a strong need for primary schools to be considered as independent budgetary units. As a result of the coalition’s advocacy work, the Minister of Education promised to form a working group to address this aspect of the education budget.

Raising SMC Awareness of Direct Support to Schools

CEF Mozambique supported partners to empower the community, in particular SMCs, to understand school budget allocations and to take more ownership over school funding. Partner organisations raised awareness of the DSS initiative through training sessions with SMC members. DSS was intended to bypass bureaucracies so that each school could have some accountability over school spending. School management in coordination with the local school community committee were allowed to spend the resources received for the purchase of permanent schooling materials; basic schooling materials for teachers and learners; the acquisition of schooling maintenance materials; and acquisition of other basic materials necessary for the normal functioning of the school.

Ministry documents outlining the use of DSS funds were reviewed and sessions were facilitated by local education officials. Greater awareness of budgets and spending at SMC level was noted in schools in Bambatela in the Massinga district where the CEF partner Mahlähle had worked with SMCs. This work improved community awareness of budget allocations for their schools and how the money is spent. Mahlähle has also initiated debate with provincial education authorities on school fees and other levies charged by schools. Some schools stopped charging these levies as a result of the campaign.

Challenges

- Gaining access to information in Mozambique was often complicated by the political scenario and highly centralised government not accustomed to supplying budgetary information. Whilst the legal frameworks were in place for civil society to access information related to the budget and allowing them to participate in the budget process, this did not happen in practice. CEF partners successfully negotiated this issue by building strategic relationships with former senior employees of the MoE who were willing and able to access the necessary documents and pass them on to the national coalition.
- There was a lack of capacity amongst civil society to interpret and understand budget information. For example, where Mahlahle had been successful in its work with SMCs, schools in the Zambézia province that had been trained by the partner organisation LDÇ, did not show the same awareness of the budgeting process or become involved in monitoring budget execution at the school level. It was felt that this was due to a lack of organisational understanding on budget issues as this had not been part of the organisation's original mandate, and the inability of Community-Based Organisations (CBOs) to access qualified personnel to conduct training.

Lessons Learnt

- In a country where political opposition is weak, civil society is the only meaningful challenger to government policy and budgets, and the only credible group able to make demands on government accountability.
- Civil society in Mozambique has tended in the past to make demands of the government on issues such as corruption, without substantial evidence to back up its claims. This approach had not been popular with politicians who consequently chose not to take civil society claims seriously. However, the evidence-based findings of the baseline study demonstrated that government authorities, when faced with sound evidence, are willing to address the issues they are presented with.

Publications and Useful Documents

- MEPT (August 2006) *Education Sector Financing in Mozambique*

Nigeria

CEF started supporting education budget work in 2003, focusing its efforts upon budget monitoring and advocacy at the national level, and capacity building in budget tracking at the local level. With CEF support national coalition member organisations expanded their work on community level budget tracking and school management. Budget tracking was formally initiated by the Centre for African Settlement Studies and Development (CASSAD), Project Agape (PROAGAPE) and the Social and Economic Rights Initiative (SERI). CASSAD employed a participatory budget-tracking approach to its work as well as community-targeted advocacy, to ensure transparency in primary education management. PROAGAPE worked towards enhancing CSOs understanding of budget tracking, and its link to policy influencing, whilst SERI conducted research into factors hindering dissemination on budgets and budget advocacy. Later this work was continued by organisations such as Community Action for Popular Participation (CAPP), African Network for Environment and Economic Justice (ANEEJ), Civil Resource Development and Documentation Centre (CIRDDOC), the Nigerian Union of Teachers (NUT) and the national coalition CSACEFA. Other organisations conducting work around the budget in Nigeria include the Justice, Development and Peace commission as well as various national and international NGOs.

Achievements and Impact

- As a result of CEF partner advocacy efforts, the government approved a policy to institute an SMC in each primary and secondary school. An additional £17m was allocated for the renovation of schools in the Lagos state, and a Federal Government increase of 1.5% to the education budget was announced.
- Partners participated in the preparation of the 2007 budget, particularly the education component for CEF focus states as well as at federal level.
- CEF co-funded CIRDDOC and other partners to prepare an education budget-tracking manual which was to be accompanied by manuals covering the other major social sectors.

Programme of Work

Budget work in Nigeria was largely undertaken by CSACEFA which led on building the capacity of its members in budget tracking, and undertaking analysis of the national education budget. A further, prominent strand of its work was to expand community participation in budget work by institutionalising SMCs and creating all-stakeholder committees to engage in budget monitoring and advocacy.

National Level Engagement in the Budget Process

CSACEFA aimed to provide its members with an understanding of the budget process and to support them to carry out budget-tracking activities. This increased awareness among stakeholders and opened up the possibility for CSOs to participate in education budget-tracking processes. Training of CEF partners and other CSOs in budget-tracking work led to education budget monitoring exercises related to debt relief gain in three northern states. The coalition also worked with the MoE as a strategic partner to monitor and track federal education expenditure throughout the country. When the government committed more resources to ensure the full implementation of free UBE, coalition members analysed the use of funds at state level and reported to the committee to prepare informed advocacy work around this issue.

CSACEFA also organised a roundtable on basic education that was attended by top government officials and the media. Attention was drawn to basic education funding, following a request made by the executive secretary of the UBE Commission that Nigerian states make judicious use of the UBE grant. The government initiated the Community Accountability and Transparency Initiative (CATI) reform programme with the intention of institutionalising budget tracking at all levels of society. This reform was anchored and led by CSACEFA. Community members and other education stakeholders were provided with the necessary information for tracking education spending at their level.

Education Advisory Forum

The coalition became a member of the Education Advisory Forum which provided CSO advice to the legislative and executive arm of the government. It analysed state and federal education budgets and trained coalition members in budget tracking. The

Forum implemented an advocacy campaign for school-based budgeting policy as part of this work. The Forum's analysis influenced state budgets, and also influenced government policy action regarding additional fees for IT services. Advocacy issues raised by the forum were passed to CSACEFA at the state level for action. This activity strengthened the working relationship of the coalition at the state level and with the Ministry of Education, as they began to recognise CSACEFA as a critical stakeholder in education. Budget tracking took place at the local level with CEF partners collecting data, training stakeholders and undertaking budget analysis.

Expanding Community Participation on Budget Work

Partners worked to demystify the concept of budget tracking and engage communities in resource monitoring. One major achievement was the institutionalisation of SMCs. Prior to 2006 there were no SMCs in Nigeria, only PTAs whose function was limited to fundraising and levying dues. Through its partners, CEF piloted the establishment of 30 SMCs trained in budget tracking and management. The success of the pilot project and subsequent lobbying activities influenced federal education ministers to agree that all primary and secondary schools in Nigeria should establish SMCs. Partners worked with government officials to draft the policy which was eventually approved.

All stakeholder committees were established in Nigeria's focus states. This was part of a sensitisation process aimed at increasing communities' awareness of the budget and enabling them to participate in the budget process. They were trained in budget analysis, gender sensitive budgets and budget advocacy. All stakeholder committees established with CEF support were composed of a wide range of community representatives from the SMC, PTA, NUT, Market Women's Association, youth groups etc. Recent work carried out by the ANEEJ has expanded the committees they support to include representatives from the media. Reports of the committees' findings were released to journalists so that they could reach the widest possible audience.

Challenges

- At state level it remained difficult to obtain information through formal channels, and government agencies were less than willing to give out information on state budgets and the budgeting process. This challenge was compounded by failure to pass the Freedom of Information Bill which had been championed by a coalition of civil society organisations.

Lessons Learnt

- Empowering civil society to become involved in budget tracking is more effective than NGOs doing it themselves. Communities welcome the opportunity to undertake budget work and to familiarise themselves with the budget.
- Budget tracking to advocate for the efficient use of resources has delivered many more results than expenditure tracking for adequate provision.

Publications and Useful Documents

- CAPP (2006) *A Guide on Establishing and Running a School Management Committee*
- CIRDDOC (2007) *The Education Budget Tracking Manual*
- CSACEFA (2005) *Education Budget Performance in Nigeria – The UNESCO Recommendation*
- CSACEFA (2007) *Tracking Education Related Debt Relief Gain in Nigeria*
- CSACEFA (2007) *Training Manual for Community Facilitators and Members of SMCs*
- CSACEFA/NUT (2005) *A Briefing Paper on Financing Quality Education in Nigeria*
- SERI (2005) *Five Year Analysis of Education Budgets in Three Eastern States of Nigeria*
- SERI (2005) *Privatisation, Liberation and Commercialisation of Education in Nigeria*

Pakistan

CEF Pakistan supported the Human Rights Commission of Pakistan (HRCP) to carry out national level budget tracking and monitoring, and to empower local communities to demand transparency for public education resources. CEF also partnered with the Pakistan Coalition for Education (PCE) and the Centre for Peace and Development Initiatives (CPDI). PCE advocated for increased allocations to the education sector, as well as undertaking regional and national level analysis of education financing. CPDI worked with parliamentarians to highlight issues related to the use of public education resources.

Achievements and Impact

- Contributed to the achievement of increased financing for the education sector in Pakistan. An increase in allocations to the education sector from 2% to 4% of the national budget announced in March 2007 represented a significant milestone. This increase was the result of continuous efforts of civil society and government departments lobbying for an increase in education resources.
- Empowered civil society to advocate for increased allocations to education; lobby for improved transparency and accountability; and participate in budget planning with the government. It also made organisations aware of their political right to engage in the budget cycle.
- Gained an invitation for civil society to participate in discussion related to the education budget, as a result of sensitisation work with the standing committee.

Programme of Work

CEF Pakistan supported partners to carry out research on education finances and to build community capacity in budget monitoring, tracking and advocacy. Work was also done to build the relationship between communities, education stakeholders and parliamentarians and to influence budget processes.

Strengthening Community Involvement in Budget Tracking and Advocacy

HRCP worked on strengthening community involvement in school management in four districts of Pakistan. District monitors and SMCs were

trained in analysis of the district education budget. The initiative was aimed at empowering communities to track government spending to ensure the effective use of available resources, demand transparency and accountability, and to advocate for an increase in the education budget. PCE organised workshops to build the capacity of district and provincial partners in budget tracking. The objective of these workshops was to understand the budget process, data collection methods, and the role of various stakeholders in budget planning and tracking processes.

The project enabled communities to develop advocacy positions regarding budgetary issues and to strengthen the participation of communities and other stakeholders in education planning and spending. This was done through awareness-raising sessions, community dialogues, and policy forums with key stakeholders. During the policy forums, budget-monitoring methods were shared and discussed with the community. Community dialogues were followed up with focused interactive sessions to raise these issues with key stakeholders at legislative forums. Data relating to school, union council and district level budgets were collected and analysed for advocacy purposes.

Education Financing Analysis

Research studies were undertaken to help build advocacy positions, strengthen participation in education planning and spending, and to inform debate with policymakers. These analysed the state of education before and after the devolution system, as well as financial decentralisation and the opportunity it created for improved community participation.

HRCP publications were widely disseminated and many CSOs planned their interventions according to the recommendations made. Two key reports, *Primary Education and Funding in Pakistan* and *The Education Budget in Pakistan* were particularly influential. The first documented the status of public sector primary education and the level of government commitment to education. The second described the budgetary process in Pakistan, with special reference to education. The two publications were used alongside a budget-tracking manual to help stakeholders understand budgetary processes, train them in budget tracking, and to develop their advocacy positions in relation to the education budget.

Civil Society Response to Education Budget and Policy

PCE organised a seminar delineating civil society's response to the federal education budget. Civil society representatives, academics and analysts criticised the small amount allocated to education, the rebasing and fudging of numbers, and the inability to increase the absorptive capacity of the government education sector which is seen to be the only way to ensure equitable access to quality education. Following the national budget release and national education policy review process, PCE and other partners organised several seminars and policy dialogues with key stakeholders. Their recommendations were well received and considered in the national-level review process.

Involving Policymakers

Prior to the inception of CEF, the standing committee had not been open to discussion with civil society. CPDI worked to develop an interface between the community, stakeholders and the committee by establishing a working group that met quarterly to discuss issues related to transparency and accountability in the education sector. CPDI also facilitated a Roundtable Discussion on *Transparency and Accountability in the Utilisation of Funds Allocated for Education* that was attended by PCE members, parliamentarians and members of the National Assembly. Further national level policy consultations were held involving participants from civil society groups, the media, and the government. These consultations focused on making district-level spending for primary education more transparent and responsive to the needs of the community. PCE built the capacity of its partners by providing training in budget tracking, and training trainers on how to engage with parliamentarians.

Challenges

- Access to financial information in Pakistan, though public in nature, was bureaucratic and difficult to access. The process was often redundant as timely access to the relevant data was not given. The budget-tracking initiative was held back in cases where permanent channels of communication were not yet

established. It was felt that it would take some time before the primary beneficiaries at local levels became strong enough to out-manoeuvre bureaucracies.

- Although some political parties showed interest in the budget-tracking initiative, HRCP initially struggled to engage others hesitant to openly discuss the government's finances and service delivery.
- The implementation of the Devolution Plan and creation of local bodies led to a number of ambiguities, particularly with regard to the distribution of decision-making power and authority over financial matters. The extent of the transfer of powers from central government to the local government was undefined and led to widespread confusion regarding the education budget. It became difficult to study budgetary matters, as there was lack of clarity as to where and how the budget was distributed and how funding was controlled and monitored.

Lessons Learnt

- Increases to the budget should be accompanied by support of community participation and needs-based planning, and building the capacity of stakeholders to analyse the allocation, use and distribution of resources.

Publications and Useful Documents

- CPDI (2007) *Performance of the Standing Committee of the Senate on Education*
- CPDI (2007) *Toolkit on the Right to Information*
- HRCP (October 2004) *Primary Education and Funding in Pakistan: Results of District Findings*
- HRCP (February 2005) *The Education Budget in Pakistan*
- HRCP (July 2005) *Budget Tracking Manual: A Tool for Community Empowerment*
- PCE (2007) *Education Devolution, Myths and Realities*
- PCE (2007) *Financing of Education in Pakistan*

Sierra Leone

Budget work in Sierra Leone was a new area at the inception of CEF. Previously, the Ministry of Finance had conducted public expenditure tracking surveys but there was no detailed information available on disbursement flows within the education sector. In an attempt to fill this gap, CEF supported the training of civil society organisations on economic literacy and budget advocacy across four regions of Sierra Leone. This work was carried out by the CEF Sierra Leone Secretariat whilst the restructuring process of the EFASL coalition was underway, and was later continued by the coalition.

Achievements and Impact

- Enabled CSOs and representatives of the media to participate in budget discussions with the government for the first time in 2005. Discussions led to a reaffirmation of the government's commitment to the education sector.
- Trained regional budget and district education networks, resulting in an increased awareness of civil society regarding the budget process.

Programme of Work

CEF Sierra Leone supported budget-tracking training sessions across the country as well as the formation of education networks.

Raising Civil Society Concerns at the National Level

Following the Public Expenditure Tracking System reports of 2002 and 2004, CSOs pressured the government on accountability and transparency over national budgets. The discussions provided space for the public to challenge issues and raise their concerns relating to the budget. Although the impact of this participation at the initial stage was minimal, it has served as a foundation upon which future budget advocacy could be built.

Training on Budget Tracking

CEF initiated budget-tracking work by conducting ToT sessions. Trainees were introduced to budget literacy and the monitoring of spending on education. This was a prelude to rolling out more training for community groups to monitor the Sababu Education Project, a World Bank/ADB funded project to increase the enrolment and retention of girls in the education system. The thrust of the Sababu Education project is on the

rehabilitation and reconstruction of schools, the provision of core textbooks to basic education, the training of SMCs and teacher training.

Training Regional Budget Networks in Economic Literacy and Budget Analysis

CEF supported a workshop on Economic Literacy and Budget Analysis (ELBA), a community learning process that creates enabling conditions where people understand their own contributions to the economy of the state. The workshop was attended by stakeholders from each of the four regions of the country, with 50 participants trained in each region. Participants included councillors, representatives from the Sierra Leone Teacher's Union, and various CBOs. Training was designed to deepen participants' knowledge of, and involvement in, budget analysis and advocacy; to generate materials on budget tracking and economic literacy; and to form budget networks to collect public data on education expenditure and priorities through a process of action research.

District Education Networks

CEF provided funding and technical support to the Bo District Education Network (BODEN) to undertake research on the administration and use of school fee subsidies in the Bo District of the Southern Province. BODEN also trained 60 SMCs in participatory school governance and advocacy planning and implementation. A baseline survey on Educational Services Delivery was funded and technical support was provided for Kambia District Education Forum Network (KaDEF) in Kambia District in the Northern Province. The KaDEF study uncovered leakages in the system and areas of school fee subsidy, lack of trained and qualified teachers, inadequate learning materials, and the misuse of resources.

Challenges

- The EFASL coalition was not strong enough to carry out effective work on education budget advocacy in the early stages of CEF in Sierra Leone. The coalition had to go through a process of restructuring and strengthening before it could start budget work.
- There was limited access to information at the local level. This was compounded by insufficient literacy skills as the information was often not available in local languages. The EFASL

coalition worked to address this issue by producing translated versions of local budgets so that they were more readily accessible to the community.

Lessons Learnt

- With the processes of decentralisation, regional and district networks are the best placed to implement or employ suitable strategies for maximum impact in their communities. This requires greater sensitisation at community level and a need for EFASL coalitions to exploit the opportunity of decentralised governance to focus on budget controllers at the local level.
- It is often difficult to influence positive change as the objectives of budget work are often misunderstood by government officials. It is important to reassure authorities that civil society involvement in the budget process does not represent a threat.
- Sharing examples of best practice across the country is enormously beneficial in engaging the media in advocacy work around the budget process.

Publications and Useful Documents

- BODEN (2006) *Administration and Utilisation of School Fees Subsidies by Primary and Junior Secondary Schools in Bo District, Southern Province*
- EFASL Coalition (2006) *Training Manual on Economic Literacy and Budget Analysis*
- EFASL Coalition (2006) *Training Manual on Advocacy Planning and Implementation*
- EFASL Coalition (2007) *Subsidy Allocation and Use by Basic Education in Kenema District: A Baseline Survey*
- KaDEF (2006) *Educational Services Delivery in Kambia District: A Baseline Survey*
- WA-BEAN (2006) *Utilisation of Government Subsidies by Primary Schools in the Eastern Part of Western Area*

Sri Lanka

Budget tracking was a new concept for the development field in Sri Lanka, particularly in the education sector, when CEF began to support budget work in late 2004. Budget activities had not started earlier as partners felt that the formation of a national coalition should be prioritised and work done to establish trust with educational authorities, before budget tracking and the monitoring of resource allocation could be carried out effectively. Since 2004, CEF Sri Lanka's principle partners in budget work have been the national Coalition for Educational Development (CED) and the Asian South Pacific Bureau of Adult Education (ASPBAE). Their focus has been on enhancing budget literacy and activism in Sri Lanka.

Achievements and Impact

- Supported the first workshop in Sri Lanka bringing together all the major education stakeholders to discuss the budget process and sensitise participants to issues facing stakeholders at each level of the education system.
- Published materials detailing how the budget cycle and processes operate, increasing CSOs understanding of education financing.
- Increased involvement of School Development Societies (SDSs) in monitoring school budgets, as a result of capacity building at the community level.

Programme of Work

CEF support of budget work concentrated on enhancing budget literacy and activism. This was done through a series of training sessions and workshops, which were followed up by budget-tracking activities at the school level.

Building Capacity in Budget Literacy and Advocacy

In collaboration with ASPBAE, ToT sessions were organised to enhance provincial coordinators' knowledge of the budget process and to train them in budget literacy and advocacy. Findings from a background paper produced by the Institute of Policy Studies recording government budget processes and cycles relating to primary and lower secondary education were presented. There was also discussion around the practical side of budget tracking at the community level, as well as the issue

of bottlenecks occurring in the budget allocation process.

As a follow up to the ToT workshop on community-level budget tracking for the provincial networks, further workshops were conducted by the local NGOs that had participated. These were carried out with the objective of disseminating knowledge to other members, and to refine the provincial action plans that had been developed in the earlier workshop.

School Level Budget Tracking (Pilot Study)

As part of a pilot study, budget tracking was conducted at the school level. Budget-tracking activities supplemented ongoing provincial planning and were implemented in schools selected by the community groups. As a result, schools in two provinces increased their involvement of SDSs in monitoring school budgets. The SDSs also engaged in budget tracking and advocacy to call for improved infrastructure and improved staffing. Results of the pilot study fed into regional research conducted by ASPBAE for publication and were passed onto interested INGOs wanting to engage in education budget work in Sri Lanka.

Bringing Education Stakeholders Together

In 2007 CEF supported the organisation of the first workshop in Sri Lanka to bring together all the major stakeholders in education. Participants attended from the Finance Commission, the Ministry of Education, donor organisations, and INGOs as well as community-based organisations and rural schools. The range of participants including stakeholders from the international, national, provincial and local level was representative of the entire Sri Lankan education system.

The workshop identified key issues relating to the budget process that affected the various stakeholders, and worked as a sensitisation exercise, creating awareness of the problems faced by stakeholders at each level of the education system. Participants were able to ask questions of other stakeholders relating to education financing. For example, they were able to ask why resources take so long to reach schools; and headteachers were made aware that accurate reporting was essential to informing national government decision-making with regards to resource allocation. Discussion focused on budget processes and the flow of disbursements from the national level to

school level, as well as the issue of bottlenecks within the system and how this could be overcome.

Challenges

- A major concern for CEF Sri Lanka was capacity building, improving the capacity of stakeholders and CSOs to hold the government accountable. Post-assessment analysis of the ToT workshops showed that considerable capacity building still needed to be done as civil society had little knowledge base for how to influence the budget or conduct advocacy work.
- Data and information on allocations and sources of funding were available but there was a general lack of transparency over disbursements, making it difficult to conduct research into the efficiency of their use and possible misappropriation.
- There was no legal authority for civil society to participate in the budget cycle or during the budget planning phase. Decision-making was dominated by bureaucracies with minimal input from education stakeholders. Only post-budget analysis was possible, leaving little scope for lobbying.
- The decentralisation of financial management was not clearly articulated in the amendment to the Constitution and, as a result, many provincial administrators remained unaware of their responsibilities. This led to a dual system

of education financing in Sri Lanka which further complicated the process of tracking and monitoring the education budget.

Lessons Learnt

- Budget expenditure tracking is not viewed favourably by either government officials or headteachers and, as such, it is essential to build constructive relationships in order to solicit information relating to education spending and to work with the system.
- Sri Lankan civil society is not empowered to act as a meaningful challenger to the government. National coalitions are therefore essential to providing a voice for civil society.

Publications and Useful Documents

- CED (2007) *The Cost, Financing and Budgetary Process in Education in Sri Lanka*
- CED (2007) *A Comparative Study on the Implementation Process of Major Funding Projects in Sri Lanka*
- Institute of Policy Studies (2004) *Overview of Education Budgeting and Resource Allocation Process in Sri Lanka*

Tanzania

CEF started funding budget work in 2003, supporting the Tanzania Education Network (TEN/MET) and a number of local NGOs to monitor education finances. CEF also collaborated with the Netherlands Development Agency (SNV), the NGO Policy Forum, and the Research on Poverty Alleviation NGO to undertake research and promote dialogue on pro-poor growth and poverty reduction. Other organisations involved in budget work in Tanzania have focused their attention on the issue of debt relief and its impact on education.

Achievements and Impact

- Helped empower TEN/MET to discuss the budget with the Ministries of Education and Planning, and was successfully advocate for increased allocations to the education sector and the abolition of school fees in primary education.
- Enhanced community members' understanding of the budget and budget process, as a result of the public expenditure tracking system study, and particularly work conducted by HakiKazi Catalyst. This allowed civil society to confidently analyse public expenditure information and hold local government to account.

Programme of Work

CEF supported several initiatives on budget tracking as well as the ongoing work of TEN/MET on monitoring education finances. TEN/MET was supported by CEF to coordinate the work of its member organisations at the national level.

Monitoring Primary Education Development Plan Funds

The Tanzanian Primary Education Development Plan (PEDP) aimed to change the relationship between the State and the people by making financial transactions transparent. As such, it made SMCs responsible for the use of all funds received from the government. All schools were required to display information of receipts and expenditures not only at the school but in other prominent places in the village. This was to ensure that everyone, including children, knew what funds had been received and how they had been used.

Despite having these procedures in place, there was concern among many Tanzanians that there was little accountability and transparency in the use

of funds. CEF supported initiatives by CSOs to monitor the flow and use of PEDP funds. CEF support was used to study how funds allocated for capacity building of school committees and in-service training of teachers were spent. Among the participating CSOs, MAARIFA and MAADILI prepared the research instruments, which were piloted in Magu, Mtwara and Shinyanga. Data for the study were collected in five regions of the country.

Establishing a Public Expenditure Tracking System

The publication of the district Public Expenditure Tracking Survey (PETS) report was widely shared and attracted the attention of many NGOs working in budget tracking. With CEF support, the NGO Policy Forum identified a partnership between two NGOs – HakiKazi Catalyst and Tanzania Gender Networking Programme (TGNP) – to develop a plan to establish a public expenditure tracking system ensuring that relevant, detailed and accessible information on expenditure was made publicly available. The plan was developed around three core components: capacity building (training, learning, mentoring and partnering); information packaging and sharing; and institutional linking (with local government processes and national NGOs works). The main findings of the research study on methods and approaches used by CSOs in budget monitoring were presented at the NGO Policy Forum's Technical Working Group on Local Governance, and attracted interest from other national and international NGOs.

HakiKazi Catalyst produced a draft training manual on PETS in collaboration with its implementing research and gender partners, Research on Poverty Alleviation (RePOA) and the Gender Networking Programme. HakiKazi Catalyst facilitated the empowerment of communities to engage in PETS and demand accountability. As a result of PETS activities, poor people were provided with relevant information on current and emerging public expenditure issues in a user-friendly format. This information enabled local communities to analyse and provide feedback about the impact of poverty policies on their livelihoods. Local level action plans were developed by communities to take advantage of opportunities provided by the PETS learning environment.

Another CEF partner, PAMOJA Trust, held sensitisation and capacity-building sessions with

district education stakeholders to monitor public spending in primary education. A trainers' manual was produced to enable consistency in the content and methodology of training across districts.

Challenges

- As a result of the reduced CEF budget for 2007-8, CEF Tanzania decided to stop supporting a number of its budget work partners. Some of these partners managed to sustain their work around the education budget with financing from other sources, but others were forced to drop budget work due to insufficient funding.
- Despite promises from the government to move towards increased transparency and accountability, the Tanzanian bureaucracy remained secretive and suspicious of any efforts to seek information on financial matters. Stiff bureaucracy and suspicions hampered access to information at different levels of the government, meaning that findings were rarely a true reflection of allocation and expenditure across the board.

Lessons Learnt

- Budget work is a delicate area. Civil society must be willing to persevere with their work but be diplomatic in their approach to questioning the government over their use of resources.
- Advocacy work informed by evidence-based research is essential when raising budget issues with government authorities.

Publications and Useful Documents

- CEF and REPOA (February 2005) *Report on a Budget Monitoring Workshop*
- CEF-SNV (August 2005) *A Study of the Public Expenditure Tracking Survey*
- HakiKazi Catalyst (September 2006) *Training Manual on Budget Tracking*
- Hakikazi Catalyst, RePOA and TGNP (2007) *Follow the Money. A Resource Book for Trainers on Public Expenditure Tracking in Tanzania*
- PAMOJA Trust (April 2006) *Facilitators' Guide to Primary School Budget Tracking*

Uganda

CEF expanded the scope of education budget work in Uganda by empowering communities to participate in budget tracking and analysis, training child monitoring committees and adult learners; and linking the grassroots to national policy processes. In particular, CEF supported budget tracking carried out by The Apac Anti-Corruption Coalition (TAACC), the Bundibugyo CBO/NGO Forum, Kigulu Development Group (KDG)⁸, ANPPCAN Uganda Chapter, Acenlwo Child and Family Programmes, and the Uganda Adult Education Network (UGAADEN). It also worked at national level with the Civil Society Budget Advocacy Group and the Anti-Corruption Coalition Uganda (ACCU).

Achievements and Impact

- Enabled communities to question budget allocations and demand public accountability of funds. Civil society organisations challenged the Ministry of Finance, Planning and Economic Development (MoFPED) and the Ministry of Education and Sports over the issue of allocations not matching the sector priorities articulated in policy documents⁹.
- Recognised by district leaders as key stakeholders in public resource tracking and management.
- Produced information through budget tracking that provided a strong rationale for increased funding for EFA attainment. This issue caught the attention of the Ministry of Education and Sports (MoES), which recognised CEF as a key stakeholder in this debate.
- Generated information through budget work that led to the prosecution of corrupt public officials.

Programme of Work

CEF supported budget tracking by district networks, child participation in budget monitoring, adult learners' involvement in school governance, and budget advocacy.

Budget Tracking by District Networks/Coalitions

District networks were established to carry out budget tracking and strengthen local people's involvement in decisions around how to use the

budget. Budget tracking conducted by the district networks resulted in a reduced time lag between disbursement and use of funds. They also unearthed ghost pupils, teachers and schools. Some diverted funds were recovered and errant officers charged in courts of law.

Community Monitoring Groups exposed serious faults in the local budget disbursement system, misappropriation of resources, and a lack of public accountability on the plans and budgets. These issues were raised for discussion with, and followed up by, the District Local Government authorities at district and national levels. Findings were fed into the ACCU campaigns at the national level. On the basis of their experiences, monitoring groups enforced the public display of education disbursements to ensure greater transparency, and worked to increase the legal power of the Education Standards Agency in the Education Bill to prosecute corrupt public servants.

TAACC's budget tracking and anti-corruption work led to the investigation, interdiction and dismissal of top local government officers. District local councils passed resolutions to support the education budget tracking and anti-corruption initiatives of district networks. The district local council requested TAACC carry out an independent audit of the finance department to inform further action and address systemic financial management weaknesses and loopholes. The Bundibugyo CBO/NGO Forum exposed a ghost school, pupils and teachers and brought the issue to the attention of the MoES. It also isolated fraudulent contractors in the district and communicated this to government institutions at the district and national level responsible for blacklisting and legal redress.

Child Monitoring of UPE and Quality Education

Children were empowered to track education expenditures and assess quality issues associated with education delivery through the formation of child-monitoring committees in schools. Children developed action plans for improving the school environment and, based on these plans, made presentations to the SMC and the school administration, and in district and national-level policy workshops. By supporting this work, CEF provided opportunities for children to engage

8 Now LIDI Uganda

9 Including the Education Sector Strategic Plan (2004 -2015), Ministry of Education and Sports, and the Poverty Eradication Action Plan, Ministry of Finance Planning and Economic Development

directly in policy and budget work from their own perspective, based on their own research and analysis. Children held their parents, SMCs, teachers and headteachers accountable on the use of funds. All schools where CEF supported children on budget tracking began to display disbursement and expenditure information publicly. The children exposed the weaknesses of the SMCs in the oversight of school finances and corrupt headteachers¹⁰.

Adult Learners and School Governance

The effectiveness of school management improved in schools where adult learners were supported by UGAADEN to become involved in school governance. UGAADEN used the adult learning cycle to train participants on issues about education financing and policy. Adult learners used the skills acquired to involve themselves in their school by participating in planning and monitoring funds. As a result of adult learner budget tracking, education resources were used more effectively at district and school levels.

Civil Society Budget Advocacy Group

CEF supported the formation of a civil society budget advocacy group that advocated for a pro-poor national budget. The group engaged at the national level in the budget process, feeding its work with the grassroots into local and national-level advocacy work, an approach that was very successful. They examined whether the budget was pro-poor, if it was equitable and gender sensitive. The group drafted position papers on the national budget outlining a parallel pro-poor budget. The focus was upon how money was allocated to different national needs, the poverty categories and gender strategy issues. For the education sector, the group raised the need to ensure that starting Universal Post-Primary Education and Training should not pull money away from UBE. It also advocated for an increase in teachers' pay, and addressed the issue of children affected by conflict. This resulted in a re-adjustment of the sector budget to cater for increased teachers' pay and money being allocated for the rehabilitation of schools destroyed by armed conflict in Northern Uganda.

The group also challenged the government's 'sector ceiling' argument that was against increasing external funding to the education budget for the sake of macroeconomic stability. The arguments against external funding were weakened by the fact that current allocation to the sector was not being well used. This was the basis for linking budget

work very strongly with anti-corruption campaigns and litigation processes. The Civil Society Budget Advocacy Group provided a strong and meaningful link between the grassroots and organisations at the national level engaged in the budgeting processes. This presented a forum for citizens' concerns to be voiced at the national level and included in the policy agenda, resulting in new policies and subsequent government commitment and action.

Challenges

- A lack of cohesion amongst members of the coalition meant that not all opportunities for advocacy were fully exploited. It was felt that national organisations and grassroots members of the coalition needed to connect and engage at the international, national and local levels for advocacy activities to be successful.
- Although strong relations were built between CEF partners and the government, and there was consensus on the issues that needed to be addressed, a severe lack of government resources available to finance policy initiatives left many of these issues unaddressed.

Lessons Learnt

- Policy advocacy programmes delivered through focused funds such as CEF have the ability to deliver effectively. Essential to this success is the clear articulation of plans, roles and time-bound deliverables. Flexible funding, with money tied to broad objectives rather than specific activities allows for adjustments to be made, ensuring that activities fit the changing context over time.
- The policy and technical personnel in charge of such programmes require an international perspective and exposure. The structure of CEF allows partners the opportunity to understand how issues such as gender sensitive budgets are addressed in a broad range of country contexts. It is important that civil society has the opportunity to engage both nationally and internationally based on local reality.

Publications and Useful Documents

- ACCU (2006) *Anti-Corruption Week Report – Tackling Corruption in Primary Education*
- ACCU (2006) *Nature and Extent of Corruption in Universal Primary Education (UPE) in Uganda*

10 In one instance children were offered a bribe of 30,000 Uganda Shillings to share out and not report their finding of financial misappropriation.

- CEF Uganda (2005) *Child Participation in Monitoring Education Programmes – Best Practices, Issues and Suggestions*
- CEF Uganda (2006) *Budget Work Best Practices*
- CEF Uganda (2006) *Issues Affecting Primary Education in Uganda: The Views of Children from Mayuge, Iganga, Apac, Kampala and Wakiso Districts*
- CSO Budget Advocacy Group (2005) *How Poor Are the National Budgets in Uganda? Case of the Budget for 2004/05*
- UGAADEN (2005) *Basic Education Budget Tracking: Facilitators' Guide*
- UGAADEN (2006) *Adult Literacy Learners' Booklet on School Management and Basic Education Budget Tracking*
- UGAADEN (2006) *Lesson Plans on Facilitating Learners on School Management and Basic Education Budget Tracking*

Zambia

The CEF Zambia initiative aimed at widening opportunities for civil society participation in budget expenditure tracking so that they could engage with the government on education budget issues. Previously, budget work in Zambia focused on analysis of the national budget and was carried out by a handful of civil society organisations. Key players were the Civil Society for Poverty Reduction which tracked PRSP spending, and the Catholic Commission for Justice Development and Peace whose focus was on pre- and post-budget analysis. CEF supported partners to carry out budget work focused on education. Its principle partners were the Zambia National Education Coalition (ZANEC) and the Zambia Civic Education Association (ZCEA) which led budget tracking and analysis at the national level; and the Zambia Community Schools Secretariat (ZCSS), People's Action Forum (PAF), and Operation Young Vote (OYV) which supported budget work at the community level.

Achievements and Impact

- Promoted school governance and budget tracking at the community level. Communities reported cases of resource misappropriation and fraud to the District Education Board office.
- Shared via the media the experiences of participation in school governance, analysis of the national budget and budget-tracking findings.
- Ensured that headteachers became more transparent and accountable to local communities over their management of education resources.

Programme of Work

The impetus for education budget-tracking work in Zambia evolved out of an initiative to widen civil society organisation participation in budget work. CEF supported partners to train civil society in budget work and how it can be used as an advocacy tool to contribute to the attainment of EFA.

Joint Budget Expenditure Tracking Study

CEF supported a workshop designed to enable civil society organisations to undertake budget tracking. Participants had the opportunity to learn about the role of the parliamentary sub-committee and how civil society budget work could feed into budget

processes. A key outcome of the workshop was the decision to undertake a joint budget-tracking study of education expenditure under the specific themes of teacher training, teaching and learning material, infrastructure, antiretroviral education, and education bursaries for vulnerable children. The objective of this study was to build the capacity of CSOs in study design, data collection, analysis and advocacy. ZANEC worked on the budget-tracking study with the aim of using findings to feed into the national budget process.

Analysing the National Budget

ZCEA produced a comprehensive analysis of the 2007 national budget with particular reference to education and the child. Findings showed that the budget was not child-friendly and that allocation to the education sector remained below the southern regional average of 5% GDP. The position paper was officially presented to government and MPs to feed into parliamentary debates. The report was also used for post-budget community discussions.

Community Level Budget Tracking

CEF supported training in budget tracking and monitoring for CSOs, SMCs, PTAs, women's groups and school-going children to monitor the government's basic school grants at school level and national education budget processes. OYV supported CEF partners by coordinating and sharing budget related information as well as facilitating the production of a budget-tracking tool tailored to the needs of local users and translated into local languages. It also ensured that the data collected was analysed and developed into advocacy tools. Community members were trained in budget tracking, monitoring the use of resources, and analysis of education resources at the school level. School development action plans were developed following training on school governance and budget tracking. This led to communities reporting cases of misappropriation of resources and fraud to the District Education Board office. Experiences of budget tracking and school governance were shared through local radio stations, meetings and other media publications

Budget Tracking for Advocacy

Budget-tracking results were compiled so that they could be shared and used for advocacy work. Findings from the exercise revealed a number of issues and challenges that civil society

organisations took on to lobby and campaign for better implementation of sector plans. Some of the issues identified were that: government funding to schools was irregular and not adequate to meet the needs of schools; children and parents were not usually involved in decision-making processes at the school level such as in planning the use of the sector pool school grant; moreover, guidelines on the use of sector pool funds were very limiting, not clear and usually not adhered to. Budget-tracking findings were disseminated to officials at the district and national level. The Ministry of Education committed to addressing most of the issues raised. Their commitments were closely monitored by CSOs at the district level and by ZANEC at the national level.

Challenges

- A number of the national education coalition members found it difficult to progress from the training stage to actually implementing national-level budget work, and being in a position to share findings. In some cases this process took up to a year and a half. It was felt that there was a need for greater exposure to budget-tracking activities during training and the opportunity to share experiences.
- Gender analysis of the budget was hindered by a lack of clear information as it was difficult to pull out relevant and specific budget lines, and to make sense of them in relation to gender.
- In some instances district education officers and headteachers were found to be uncooperative with budget expenditure tracking activities as they felt affronted by CSOs conducting budget work.

Lessons Learnt

- The process of budget tracking and analysis not only influences the way that school managers manage funds, but also encourages community participation in school governance and national budget processes. This contributes to the improved implementation of education policies.
- Networking amongst CSOs trained in budget tracking is essential so that they can share experiences, learn from others and gain confidence in their capacity to carry out this type of work.
- There is a deep need for community participation. Budget tracking conducted by the community at the school level is essential to ensuring the efficient management of school resources.

Publications and Useful Documents

- ZANEC (2006) *Budget Tracking Manual*

Part III: Further Information



Boy reading in Ghana/*Stuart Freedman, ActionAid*

CEF Budget Work References

Budget Work Tools/Manuals

- CAPP (2006) *A Guide on Establishing and Running a School Management Committee*
- CEF/OSISA (2006) *Budget Tracking and Advocacy Training Manual*
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- CEF Uganda (2006) *Budget Work Best Practices*
- CIRDDOC (2007) *The Education Budget Tracking Manual*
- CPDI (2007) *Toolkit on the Right to Information*
- CSACEFA (2007) *Training Manual for Community Facilitators and Members of SMCs*
- EFASL Coalition (2006) *Training Manual on Economic Literacy and Budget Analysis*
- EFASL Coalition (2006) *Training Manual on Advocacy Planning and Implementation*
- EYC (2002) *A Tool for Tracking Budgetary Allocations, Disbursement and Utilisation for Basic Education*
- HakiKazi Catalyst (2006) *Training Manual on Budget Tracking*
- HRCF (July 2005) *Budget Tracking Manual: A Tool for Community Empowerment*
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- PAMOJA Trust (2006) *Facilitators' Guide to Primary School Budget Tracking*
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- ZANEC (2006) *Budget Tracking Manual*

Local Level Budget Work

- BODEN (2006) *Administration and Utilisation of School Fees Subsidies by Primary and Junior Secondary Schools in Bo District, Southern Province*
- CEF Uganda (2006) *Issues Affecting Primary Education in Uganda: The Views of Children from Five Districts*
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- HRCF (2004) *Primary Education and Funding in Pakistan: Results of District Findings*
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Uttaran (2004) *The Truth Behind: Primary Education Scenario in Tala Upazila*

WA-BEAN (2006) *Utilisation of Government Subsidies by Primary Schools in the Eastern Part of Western Area*

National Level Budget Work

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ACCU (2006) *Nature and Extent of Corruption in Universal Primary Education in Uganda*

CADEC (2004) *One Year After the Promise: Citizens' Audit of NARC Government's Performance*

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CBGA (2006) *A Civil Society Report on Monitoring the Right to Education in India*

CED (2007) *The Cost, Financing and Budgetary Process in Education in Sri Lanka*

CED (2007) *A Comparative study on the Implementation Process of Major Funding Projects in Sri Lanka*

CEF and REPOA (2005) *Report on a Budget Monitoring Workshop*

CEF-SNV (2005) *Public Expenditure Tracking Survey Study*

CPDI (2007) *Performance of the Standing Committee of the Senate on Education*

CSACEFA (2005) *Education Budget Performance in Nigeria – The UNESCO Recommendation*

CSACEFA (2007) *Tracking Education Related Debt Relief Gain in Nigeria*

CSACEFA/NUT (2005) *A Briefing Paper on Financing Quality Education in Nigeria*

CSCQBE (2003) *Budget Monitoring Exercise*

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Global Campaign for Education: www.campaignforeducation.org

International Budget Project: www.idasa.org.za

Transparency International: www.transparency.org

