

Making the Budget Work for Education:

Experiences, achievements and lessons from civil society budget work





The Commonwealth Education Fund (CEF) was established in March 2002 with funding from DFID, managed jointly by ActionAid, Oxfam and Save the Children. Its focus was on promoting civil society input into the Education for All process and raising the profile of international education targets in low-income Commonwealth countries. CEF 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 CEF 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.

This report focuses on the work supported by CEF under the second of these three objectives. It draws on innovative practice in education budget work from CEF partners in five countries – Bangladesh, Ghana, Kenya, Malawi and Uganda. It is one of a series of three CEF publications on education budget work designed to be used together, which also include:

- Civil Society Engagement in Education Budgets: A Report Documenting Commonwealth Education Fund Experience; and
- A Budget Guide for Civil Society Organisations Working in Education.

Contents

Acknowledgements	4
Abbreviations	5
Introduction	6
Bangladesh	9
The power of people and parliaments to increase resources for education	
Ghana	15
Assessing education delivery: the community scorecard project	
Kenya	21
Improving school governance to support Free Primary Education	
Malawi	27
Annual district education budget and services monitoring	
Uganda	33
Budget monitoring to fight corruption in the education sector	
Conclusion	39
Bibliography	42

Acknowledgements

This report was researched and written by Mario Claasen of Idasa, on behalf of the Commonwealth Education Fund. Research in-country was supported by Yvette Geyer, Jaco Roets, Russell Wildeman and Etienne Yemek. Victoria Perry and Janice Dolan of Save the Children UK were responsible for the overall management of the project, providing guidance, oversight and inputs into the research, writing and publications process.

Special thanks are due to the CEF Coordinators and Management Committee members of Bangladesh, Ghana, Kenya, Malawi and Uganda, for their time and excellent logistical support during site visits, as well as their contributions to this report. In particular, we would like to mention S A Hasan Farooque, Reuben Hukporti, Julie Juma, Dorothy Konadu, Andrew Mamedu, William Migwi, Clara Ndovie, Mohammed Muntasim Tanvir, and Sadaf Zulfiqar Ali.

In addition, thanks are due to Chike Anyanwu, Sheila Aikman, David Archer, Oley Dibba-Wadda, Jill Hart, Paula McDiarmid, Chikondi Mpokosa, Tom Noel, Nickson Ogwai, Michelle Ringer, and Katy Webley for their guidance and comments.

Finally we would like to thank the civil society organisations and community members who made time available and shared their experiences mentioned in the box below:

Bangladesh: ActionAid Bangladesh; Advancing Public Interest Trust; Coastal Association for Social Transformation Trust; Community Audit Group of Tala, Satkhira; Community Education Committee of Tala, Satkhira; Education Officials of Tala, Satkhira; Interaction; Khalil Nagar Government Primary School in Tala, Satkhira; Noakhali Rural Development Society; People's Empowerment Trust; Power and Participation Research Centre, Sabalamby Unnayan Samity; Tala Bazaar Model Government Primary School; Unnayan (The Innovators); and Uttaran.

Ghana: ActionAid Ghana; Action for Rural Education; Ghana National Education Campaign Coalition; Integrated Social Development Centre; Manya Krobo District's District Education For All Teams; Mensa Dawa Primary and Junior High School; Northern Ghana Network for Development; Northern Network for Education Development; and Pan-African Organisation for Sustainable Development.

Kenya: ActionAid Kenya; Elimu Yetu Coalition; Girl Child Network; Kenya Alliance for Advancement Children; Kenya National Association of Parents; Kyemuthere Primary School; Machakos District Education Officials; Msambweni Primary in Kwale District; Social Economic Rights Foundation.

Malawi: ActionAid Malawi; Association of Christian Educators in Malawi; Centre for Educational Research; Civil Society Coalition for Quality Basic Education; DOWA District Education Network; Malawi Economic Justice Network; Network of Organisations Working with Vulnerable and Orphaned Children; Oxfam GB; Private Schools Association of Malawi; and Teachers' Union of Malawi.

Uganda: Acenlworo Christian Children's Fund; ActionAid Uganda; Anti-Corruption Coalition Uganda; Apac NGO Forum; Apac Radio; Bundibugyo NGO Forum; Campaign Against Domestic Violence in Community; Child Budget Monitors from Chawente Primary School in Apac District; Civil Society Budget Advocacy Group; Department of International Development-Uganda; Forum for Education NGOs in Uganda; Livelihoods Development Initiatives; The Apac Anti-Corruption Coalition and its Independent Budget Monitors; Uganda Adult Education Network; Uganda Debt Network; and Uganda National NGO Forum.

Abbreviations

ACCU	Anti-Corruption Coalition Uganda
ANPPCAN	African Network for the Prevention and Protection Against Child Abuse and Neglect
APIT	Advancing Public Interest Trust (Bangladesh)
ARE	Action for Rural Education (Ghana)
CEF	Commonwealth Education Fund
CISANET	Civil Society Agriculture Network (Malawi)
CS-BAG	Civil Society Budget Advocacy Group (Uganda)
CSCQBE	Civil Society Coalition for Quality Basic Education (Malawi)
CSO	Civil Society Organisation
EFA	Education for All
FCUBE	Free Compulsory Universal Basic Education (Ghana)
FOWODE	Forum for Women in Democracy (Uganda)
GDP	Gross Domestic Product
GNECC	Ghana National Education Campaign Coalition
HIPC	Highly Indebted Poor Country
IBMs	Independent Budget Monitors
Idasa	Institute of Democracy in South Africa
ISODEC	Integrated Social Development Centre (Ghana)
KNAP	Kenya National Association of Parents
MDGs	Millennium Development Goals
MEJN	Malawi Economic Justice Network
MP	Member of Parliament
NGND	Northern Ghana Network for Development
NGO	Non-Governmental Organisation
NNED	Northern Network for Education Development (Ghana)
NOVOC	Network of Organisations working with Vulnerable and Orphaned Children (Malawi)
OECD	Organisation for Economic Co-operation and Development
PEDP	Primary Education Development Program (Bangladesh)
PET	People's Empowerment Trust (Bangladesh)
PPE	Priority Poverty Expenditure (Malawi)
PPRC	Power and Participation Research Centre (Bangladesh)
PTA	Parent-Teacher Association
SMC	School Management Committee
TAACC	The Apac Anti-Corruption Coalition (Uganda)
TLMs	Teaching and Learning Materials
TUM	Teachers' Union of Malawi
UDN	Uganda Debt Network
UNESCO	United Nations Educational, Scientific and Cultural Organization
UPE	Universal Primary Education

Introduction

In 2000, governments around the world committed themselves to improving human development in the areas of health, education and gender equality. The Millennium Development Goals (MDGs) and the Education for All (EFA) goals were key targets set and committed to by governments to ensure that their citizens had an improved quality of life by 2015 – and specifically that children would have access to quality education. These two international commitments hold all signatories, both developed and developing country governments, accountable for the achievement of these targets within the agreed time frame.

Over the last decade, budget work, or applied budget analysis, has become increasingly recognised as an important tool for holding governments and non-state actors accountable for their policy commitments, budget allocations and expenditure. Increasingly, CSOs have adopted budget work as a key part of their advocacy for changes in government policy or performance. CSOs in developed and developing countries have recognised that the following three democratic principles are essential for the achievement of human development goals¹:

- Accountability
- Public participation
- Transparency.

Education budget work plays a key role in ensuring that these three principles are adhered to by government. On accountability, the public has a right to know how the government spends public resources. Governments, in turn, need to justify education expenditures and, in most cases, seek legislative approval before spending from the annual budget. In this way, the legislature, which is entrusted with this duty through the electoral process, must hold the government accountable for the budget.

Since governments use public resources to finance education programmes, it is important that the public can participate in the process of deciding how those resources will be used. Citizens need to

know when and how they can participate in the budget process. Transparency is essential, since without the necessary knowledge and information on the budget and the budget process, public participation is meaningless².

Civil society participation in the budget cycle

Many civil society organisations have focused their attention on how government priorities and budgets can improve educational outcomes and the overall quality of education.

CSOs must engage with national policy frameworks and the national budget in order to ensure change and the long-term impact of their advocacy work. CSOs undertaking budget work often start by developing their understanding of budget processes and how these relate to service delivery. They can use this knowledge to explain national and district budgets to audiences such as parliamentarians, other civil society groups and ordinary citizens. This helps individuals and groups to understand how the government is performing in service delivery, and where they can intervene and influence the government.

A range of approaches have been adopted in civil society budget work, including:

- Deepening the debate in the legislature and among the general public on budget policies and decisions
- Collating and disseminating budget information in user-friendly formats
- Providing independent critical analysis
- Bringing new information to the debate
- Providing training in budget analysis and advocacy
- Helping to build a culture of accountability
- Advocating for more access to budget decision-making

1 Robinson, M. (2006) *Budget Analysis and Policy Advocacy: The role of non-governmental public action* Working Paper 279 Brighton: Institute of Development Studies

2 Foster, M. and Fozzard, A. (2000) *Aid and Public Expenditure* Working Paper No 141 London: Overseas Development Institute

- Mobilising stakeholders, interest groups and citizens
- Providing input into budget decisions through existing channels of access (for instance submissions to parliamentary committees)³.

Because they generally do not have access to information about the budget when it is being formulated, most CSOs have tended to focus their attention on the budget approval, budget implementation and budget auditing stages of the budget cycle, as this is where they can have the most impact.

In the budget approval stage, CSOs have targeted members of the legislature or parliamentarians responsible for debating and approving the national budget. They have done this through:

- making formal legislative submissions on the budget
- simplifying the national budget to help legislators contribute meaningfully to budget debates
- running sessions with legislators to influence their views on the national budget and its impact on certain population groups or sectors.

Many CSOs focus their attention on budget implementation – i.e. to verify whether government funds are being spent as intended. Some initiatives have involved monitoring from a national perspective, using data or quarterly reports from government ministries to check that expenditures are being made according to budget plans. Other initiatives have examined the expenditure of state or district level institutions responsible for the delivery of education.

CSOs are increasingly also engaging in the budget audit stage, assessing whether audited expenditure reports are correct. For instance, if an auditor's report stated that 10 classrooms had been built in a certain financial year in a particular district, CSOs would confirm that those 10 classrooms were built as specified⁴.

Innovative budget work in the five country case studies

This report explores a range of innovative education budget work initiatives from Bangladesh, Ghana, Kenya, Malawi and Uganda, where civil society has monitored and challenged their governments over education expenditure in order to hold them

accountable for commitments to EFA and the MDGs. It examines the significance and impact of civil society budget initiatives by drawing on interviews and focus group discussions with a range of education stakeholders, including education coalitions, government officials, non-governmental organisations (NGOs), teaching staff and school pupils; and by reviewing research reports and budget manuals developed by civil society organisations (CSOs).

The majority of the projects took place during the budget approval and budget implementation phases of the budget cycle. In each of the five countries, CSOs worked at both the national and district levels, making use of budget analysis, budget tracking and budget advocacy methods in their work, often combining methods to ensure that their work had optimum impact.

Budget analysis

In Malawi, CSOs used research generated from budget analysis to support their advocacy campaign. CSOs carried out pre- and post-budget analyses of the national budget as a foundation for their budget advocacy and district-based budget tracking. The findings from these initiatives were used during different phases of the budget cycle to influence government expenditure and to make the budget accessible to a wider group of stakeholders with an interest in education.

Budget tracking

Budget tracking was clearly a key component of budget work across all five countries. CSOs have engaged in monitoring the resources allocated to schools to verify if they were spent as planned. Where there has been a policy of decentralising education service delivery to the district level, CSOs have sought to make head teachers and school management committees more responsible for planning and school budgeting.

In Uganda, budget tracking efforts have focused on child-led monitoring projects and anti-corruption efforts in the education sector. Corrupt district education officials, head teachers and building contractors have been exposed for misappropriating public funds. In Ghana, community scorecards have been used to track school budgets and to assess education service delivery. This has established a dialogue between service providers and users, enabling PTA and school management committees to participate in the education system.

3 Idasa (2002) *Child Budget Analysis: Training Manual* Cape Town: Children's Budget Unit, Idasa p.29

4 Shapiro, I. (2001) *A Guide to Budget Work for NGOs* Washington DC: International Budget Project

Budget advocacy

In Kenya, information generated at the local level through budget tracking was used to inform national level advocacy. This was also the case in Bangladesh, where a parliamentary education caucus was established to advocate for increased resources to be allocated to the education sector. Public forums were held at district level with education beneficiaries and parents, and findings from budget analysis used for lobbying efforts in parliament.

Details of the innovative work outlined here are explored fully in the following five country case studies, which discuss the processes by which budget work was implemented and the factors that contributed to the success of budget initiatives in each of these distinct country contexts. The report concludes with an analysis of the achievements and challenges that were common to budget work programmes across all of the countries, and draws out key lessons for other CSOs interested in establishing or expanding their own programmes of education budget work.

Budget advocacy in Zomba District, Malawi

Education budget monitoring in the Zomba District found that the World Bank-funded Direct Support to Schools Project had implementation problems. Major problems included a lack of community involvement in the procurement process and the late arrival of textbooks. The Zomba District education network shared its findings with the Ministry of Education and the World Bank who agreed to support the network's recommendations for change. The network members recommended that the district education office ensure community participation in the district budget process. This was agreed by the district education office which invited members of the network to contribute to the education budget process and to become involved in textbook procurement.



Students at Mchere Primary School, Malawi/Jenny Matthews, ActionAid

The power of people and parliaments to increase resources for education

National civil society organisations in Bangladesh have sought to build the capacity of community audit groups to monitor the allocation of resources at district level and service delivery in schools. These district-based community audit groups were formed to assist the government with decentralisation and to hold it accountable for policy and budget commitments.

Findings from budget monitoring conducted by community audit groups have been linked up to national level advocacy by Bangladesh's first parliamentary caucus on education. The caucus has lobbied the government for education to be recognised as a right, and for an increase in resources to be allocated to the education sector.

The parliamentary caucus challenged the government about the share of GDP committed to education, and was successful in achieving a small but significant increase in education expenditure.

KEY ACTIVITIES

- Capacity building of district-based community audit groups to monitor resources and service delivery
- Lobbying the government in relation to the implementation of its policy and budget for primary education

ACHIEVEMENTS

- Established Bangladesh's first parliamentary caucus on education
- Used research to demonstrate that national expenditure on education was below international recommendations, leading to a small increase in education expenditure

FACTORS OF SUCCESS

- Community ownership of auditing programmes
- Evidence-base for advocacy work
- Strong relationship between CSOs and parliamentarians
- Link between local and national level budget work

The context of education budget work

Civil society initiatives are deeply rooted in Bangladesh, with civil society organisations (CSOs) acknowledged as a credible channel for voicing critical concerns around policies and governance, as well as participatory development and human rights.

Civil society has engaged in policy advocacy at all levels of society, although until recently few organisations were familiar with the concept of budget work as a tool to advance policy objectives. ActionAid Bangladesh was one of the first organisations to implement budget work in Bangladesh, hosting a civil society conference in 2000 to share lessons from other organisations engaged in budget work elsewhere in the world. ActionAid committed itself to using budget work in its education programming, while other national CSOs, including The Innovators and the Advancing Public Interest Trust, began to undertake budget work for use in research and advocacy in the health and education sectors. CSO activities included conducting research, capacity-building and community mobilisation.

“The links between national and local partners . . . enabled grassroots issues to be raised at a national level.”

The principle focus of CSO budget work in Bangladesh was the Ministry of Education’s Primary Education Development Program (PEDP). The two phases of the PEDP (PEDP I and II) aimed to raise primary school completion rates and learning achievements, and to develop a sustainable, cost-effective, better managed and equitable primary education system. The government would achieve this by improving school quality and efficiency; strengthening institutional and management capacity at national and sub-national levels; and increasing equitable access for girls and children from poor households. CSO budget work was focused on:

- Monitoring resources and service delivery by district-based community audit groups
- Lobbying the government in relation to its implementation of the PEDP policies and the budgets attached to them.

District-based community audit groups

A group of national organisations – the People’s Empowerment Trust (PET), The Innovators, Power and Participation Research Centre (PPRC), and the Advancing Public Interest Trust (APIT) – sought to build the capacity of community-based partners and train audit groups to monitor and collect data on service delivery at district and school levels. Districts were selected on the basis of their socio-economic status, and to ensure that the diverse ethnic and regional groups of Bangladesh were appropriately represented in the project. A local partner organisation⁵ was identified in each of the seven districts where the project took place.

The links between national and local partners, and the clear division of tasks between policy advocacy at national level and local level monitoring, enabled grassroots issues to be raised at a national level. This was particularly effective when issues identified by community audit groups and research carried out by local partners were used to inform the work of national organisations, and to enable parliamentarians to bring about change.

A situational analysis was conducted in each of the seven districts to identify the challenges, achievements and gaps in implementation of the PEDP which aimed to increase community involvement in schools, and to improve the learning environment and infrastructure support in schools. The situational analysis revealed that these objectives were not being met at school level in the seven districts.

The PEDP also aimed to decentralise key functions of the education service to district education offices and schools, as well as improving the skills of district education officers. The aim of the district-based community groups was to assist government with the decentralisation process and, simultaneously, to hold the government accountable for its policy and budget commitments. Its work included:

- Mobilising communities to participate in education
- Auditing education services and budgets.

Community mobilisation to participate in education service delivery

The project partners felt that it was important to create community ownership of the project at a very early stage. Due to the lack of community participation in the school environment, the partners felt it necessary to mobilise communities to become involved.

5 Coastal Association for Social Transformation Trust (COAST); Sabalamby Unnayan Samity (SUS); Noakhali Rural Development Society (NRDS); Uttaran; Zabarang; Wave Foundation; and Friends in Village Development in Bangladesh (FIVDB)

The project partners worked with a core group of community members, including teachers, head teachers, parents, and local journalists, to mobilise other community members in their respective sub-districts. Members of the core group were already active in the education sector, but had not previously formed a cohesive group to tackle education issues in their area. The local partners, with support from the national CSOs, jointly agreed an approach to implement the project at district and sub-district levels. This involved carrying out a situation analysis to identify local education issues, and preparing a community-based action plan – an ongoing, process-intensive initiative that encouraged the community to realise its critical stake in education.

The situation analysis in each district identified a 'model' school that the core group of community members visited. The core group shared their learning and experiences with other community members, acting as a catalyst for increased community involvement in school governance. The experience of these visits showed communities that government schools could be of good quality, and that parents have an important role in ensuring that their child's school is of a quality standard they could be proud of. This encouraged parents and teachers to become members of the community audit groups that set out to collect data on school delivery and budget expenditures.

Community auditing of education services and budgets

Members of the community group selected individuals to form community audit groups. These were trained by CSOs on key education policies, budget tracking and research skills. The audit groups were tasked with collecting information on education service delivery plans and implementation of the budgets in their district. For many members of the audit groups, it was the first time they had conducted budget work. Many were initially intimidated by the idea, and unclear about the purpose of monitoring budgets. During training sessions, the relevance of the work in ensuring access to quality primary education was explained. Groups were taken through the template of their district budget, taught the meaning of specific economic terms, and shown how to analyse the budget. Simple and accessible methods were used to convey the knowledge. This gave the community audit groups the necessary understanding to verify whether expenditure was being made according to the district policy and budget.

The community audit groups investigated the PEDP II plans and budgets to verify whether expenditures were made at school level. The areas of focus included the development of water and sanitation facilities, and building new classrooms and teaching materials. They also investigated the involvement of school management committees in



Girls at government school in Char Kukri Mukri, Bangladesh/Liba Taylor, ActionAid

school development plans and budget-making processes, and the progress of decentralisation of key functions to district education offices and officials.

In Bangladesh, it has often been difficult for citizens to access information from government institutions, due to the Official Secrecy Act, which limits the type of information that is shared with the public. Also, there is no legal framework on public participation in the budget process. Budget development is the domain of the executive, and civil society has no influence over it. When the audit groups began their budget work, local government authorities were generally reticent about sharing information. However, the audit groups persisted in pursuing the information from officials, and gradually local authorities became more willing to co-operate and share information freely. In some cases, the district officials shared information after realising the audit groups could help to improve their own work.

In Tala, Satkhira Upazilla (sub-district), the community audit groups found that although 20% of the Annual Development Plan should be allocated to water and sanitation in schools, this did not happen in practice. It also found that although 10,000 Taka (US\$ 146) had been spent per school on infrastructure development, site visits showed that the quality of buildings did not match the supposed expenditure. The information collected was disseminated at sub-district, district and national levels, and used by CSOs for advocacy. The objective of the advocacy was to ensure that the intended funds allocated to districts were used in accordance to the PEDP II plan for water and sanitation and the proper infrastructure of schools.

Parliamentary budget work

At the community and district levels, forums were used by the audit groups to share their findings. Their target audiences were not only local community members, but people with influence at the district and national levels, including members of parliament (MPs) and government education officials. The MPs were particularly important, as they could use the community findings to challenge government on its progress to education delivery.

The CSOs used the information collected at district level in their research reports and national advocacy campaigns. This research was also used by the parliamentary caucus on education for their lobbying in the national parliament.

The parliamentary caucus on education

The People's Empowerment Trust (PET) established a parliamentary caucus on HIV and AIDS and

human trafficking in 2003, followed by a parliamentary caucus on education in 2004 – the first examples of extra-parliamentary committee structures in Asia. PET established these two caucuses with the intention of improving parliamentary dynamics, which were characterised by internal wrangling between parties. Political disputes often resulted in development issues being side-lined and a stalemate in passing key laws, the consequence of which was the slow delivery of essential services.

“the caucus gave members the power to call government officials and ministers to account for their policy decisions and budget expenditures”

The caucuses were composed of representatives from all the political parties in parliament. The constitution of the caucus gave members the power to call government officials and ministers to account for their policy decisions and budget expenditures.

The PET organised orientation sessions to equip MPs with the information necessary to conduct advocacy work and fulfil these functions. Orientation sessions covered PEDP II, the Millennium Development Goals (MDGs), the Poverty Reduction Strategy, as well as quality issues in the education sector.

These sessions raised the awareness of education issues among caucus members, and gave CSOs the opportunity to disseminate their research to policy-makers. Orientation sessions were also held in a number of the seven districts where the community audit groups were functioning. This gave MPs first hand knowledge of the work of the audit groups and the challenges faced by communities in accessing quality primary education. Communities were able to voice their opinions on what they believed was necessary to improve education.

On the basis of the orientation sessions, and with technical assistance from the PET, caucus members developed a strategic plan in 2003 that set out two key areas for attention, which were the main focus of the parliamentary caucus on education until 2007:

- Education should be recognised as a right in the Bangladesh Constitution
- Increased government funding was needed for education.

Recognising education as a right

The Bangladesh Constitution recognises education as a fundamental principle but not as a right. This has impact on the development of national policies for the education sector, and the legal accountability necessary for CSOs to take their government to task on their commitments to the delivery of education. National laws and policies give further detail and enforcement to those principles and rights stated in the Constitution. The existing scope of national education policies is limited to government operated schools, while there are actually another 10 different school systems accessed by children that receive limited or no direct government support. Approximately 60% of children are enrolled in the government school system, with the rest enrolled in the other school systems⁶. This further exacerbates the inequities in children's access to, and quality of, primary education across the country due to the lack of funding from government and other material support. Since the Constitution does not recognise education as a right, it cannot be held up in a court of law, meaning that an individual or group cannot make a claim or force the government to provide services and a budget for this right before the courts.

The caucus held a national seminar on the need for a constitutional amendment to recognise education as a fundamental right. The seminar was attended by policy makers and MPs who were not members of the caucus, key government officials from the Ministry of Education, and civil society organisations active in the education sector. The aim of the seminar was to discuss the importance of the constitutional amendment, its implications in terms of a child's right to education, and what various actors could do to ensure that the amendment would be passed. It also provided the opportunity to sensitise and get buy-in from MPs, who would vote on the constitutional amendment. The caucus managed to get the support of the Minister of Education for the amendment, and successfully introduced legislation in parliament to ensure the amendment would be passed.

Increasing resources for education

The second activity of the caucus was to challenge the government on the resources it allocated to the education sector. In 2004, The Innovators had undertaken a macro-analysis of education expenditure. They found that the overall education budget was increasing annually, but the share of

the education expenditure of the gross domestic product (GDP) had remained stagnant at 2.2% between the 1995/96 and 1999/2000 financial years. The research also revealed that primary education's share of GDP fluctuated around 1% during the same period. It increased to almost 1.5% in 2001/02, but declined again in subsequent years⁷. These findings suggested that expenditure on education was too low to achieve the quality primary education objectives set out in the PEDP I and PEDP II. It is internationally recommended that 6% of GDP needs to be spent on education to achieve quality educational outcomes⁷. The Bangladesh government was, thus, not able to ensure quality education through its expenditure.

“CSO research can and should be linked to the work of policy makers”

In 2005, the caucus decided to lobby other MPs and the executive to increase GDP expenditure on education to at least 4%. One of the key lobbying activities involved holding a meeting with the Minister of Finance and Planning, the outcome of which was that the caucus should play a key monitoring role in the implementation of the PEDP II. This meeting was followed by a national workshop, which was attended by the Minister of Finance and Planning, other key government officials and CSOs. A key objective of the national dialogue workshop was to gain support from other parliamentarians and CSOs to lobby government for the increase in resources for education. MPs from all political parties jointly lobbied the government to increase the education budget allocation. In the 2006/07 financial year, the advocacy work of the parliamentary caucus on education resulted in an increase in resources allocated to the education sector, with the Minister of Finance and Planning delivering a budget that showed a marginal increase in education expenditure to 2.7% of GDP in the 2006/07 budget.

Key factors of success

The work of the community audit groups was very successful, creating community ownership of the projects in each of the seven districts. It also provided evidence of the deficiencies of education service delivery that could be used in advocacy with officials at district and national levels. The parliamentary caucus on education used this community-based evidence in its own advocacy for quality primary education and adequate resources.

6 CEF Bangladesh (2005) Commonwealth Education Fund Strategy Paper Bangladesh Dhaka: Commonwealth Education Fund p.1.

7 Rahman A, Kabir, M. and Muksudul Alam, A. K. M. (2004) *Public Expenditure in Primary Education in Bangladesh: An analysis* Dhaka: The Innovators

The success of the parliamentary caucus on education provides a good insight into how a relationship between policy makers and CSOs can work. The work of the caucus illustrates that CSO research can and should be linked to the work of policy makers, who are responsible for amending national or state budgets. The budget analysis research conducted by The Innovators served as an advocacy tool for parliamentarians to create awareness of the inadequate resourcing for education.

Project partners created a multi-party platform for MPs to advocate for the recognition of education as a right, and for increased resources to be allocated to the education sector. They also improved the ability of local communities to participate in the monitoring of education services and budget expenditure. The national partners used the findings from the community audit groups in their advocacy with government officials. This local information created national awareness of the challenges in the education sector.

Unfortunately, the caucus's lobbying efforts were halted in 2007 when an army-led interim government came into power and dissolved parliament. The constitutional amendment on the right to education had not yet been passed and the work of the caucus in advocating for increased resources to the education sector could not be carried further. Despite this setback, the work of the parliamentary caucus on education was recognised as being instrumental in influencing government decisions on education.

At the end of 2008, Bangladesh plans to hold parliamentary elections again, and the PET has indicated its intention to re-establish the education caucus and resume its work. Recommendations for undertaking this type of work, based on the lessons learned from the Bangladesh experience, are outlined below:

Establish a parliamentary caucus

- Ensure representation from across the political party spectrum.
- Define the role, functions and powers of the caucus and its members.
- Orientate parliamentarians on key educational issues and familiarise them with their legislative and oversight responsibilities.
- Provide CSOs with the opportunity to disseminate their research to politicians as part of the sensitisation process.

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 of communities to conduct budget work.
- Produce simple, user-friendly tools for training that are accessible to grassroots groups.
- Ensure that capacity building is followed up by activities that can be used for advocacy purposes.
- Support campaigns to secure the freedom of information where this affects the ability of civil society to carry out budget work.

Link budget analysis and advocacy from local to national level

- Ensure that grassroots voices are considered in decision-making at the district level.
- Establish a chain of activities and processes to enable findings from local level work to be addressed at district and national levels, as necessary.

Ensure a stakeholder balance in community audit groups

- Involve stakeholders in education from a wide range of the community.

Document best practice and disseminate findings widely

- Share examples of best practice widely.
- Distribute the results of budget analysis and encourage stakeholders to act on recommendations.

Assessing education delivery: the community scorecard project

National civil society organisations used community scorecards in Ghana to track education budgets, with the aim of strengthening accountability and transparency in service delivery.

The community scorecard project determined the outcome of resources allocated to primary education. Budget information relating to allocations and expenditure on textbooks and other learning materials were used to monitor school budgets. The project has worked to improve the flow of information between stakeholders.

The findings have enabled parents and children to assess the performance of education officials, teachers and school management committees, and have provided them with the opportunity to raise their concerns over aspects of service delivery in their communities.

KEY ACTIVITIES

- Built capacity of communities to monitor education service delivery
- Conducted community scorecard project to examine education expenditure

ACHIEVEMENTS

- Exposed 'hidden costs' of education, despite a policy of free primary education
- Increased parental participation in school governance

FACTORS OF SUCCESS

- Community ownership of the scorecard project
- Provided a platform for communities to voice concerns, and to interact with service providers

The context of education budget work

Prior to 2002, few civil society organisations (CSOs) were engaged in budget work. The Ghanaian NGO Integrated Social Development Centre's (ISODEC) Centre for Budget Advocacy and the Pan-African Organization for Sustainable Development (POSDEV) participated in budget processes at both national and local levels, conducting budget analysis and expenditure tracking, in addition to building the capacity of communities to do budget tracking.

ISODEC provided technical support to the Northern Ghana Network for Development (NGND) and to the Ghana National Education Campaign Coalition (GNECC), as well as to the Northern Network for Education Development (NNED) and Action for Rural Education (ARE), to expand their budget work programmes in the education sector. These CSOs, all of which had operations at a local level, adopted similar strategies in their budget work programmes, which involved:

- Community awareness and mobilisation
- Community capacity-building
- Budget tracking
- Service delivery monitoring
- Lobbying local authorities and leaders.

NGND concentrated its efforts on the challenges in education service delivery encountered at community level, many of which were related to the resource allocations as part of the Free Compulsory Universal Basic Education (FCUBE) programme. A community scorecard project was developed to examine education expenditure and service delivery at local level. Findings from the project were used at regional and national levels for advocacy work with government officials.

Government education commitments

The Ghanaian government launched FCUBE in 1996, with the objective of ensuring that all school-aged children were enrolled in school by 2005. In support of this objective, teaching and learning materials were to be provided to both public and private schools free of charge, to cover a cycle of basic education (six years of primary education and the first three years of junior secondary school). The government also allocated a capitation grant of Ghc 30,000 (approximately US\$3) per child per year for primary education, with the intention of reducing the financial burden on parents of accessing education for their children⁸.

Despite these commitments, several CSOs identified issues of inadequate infrastructure, insufficient teacher numbers, and learning support materials as challenges for meeting the goal of universal basic education. Poor school governance and a lack of parental and community involvement were also seen to present a challenge, due to little understanding of the FCUBE programme.

“Education delivery issues were addressed by community scorecards, which were used to track education budgets and assess service delivery”

Recognising these challenges, NNED and GNECC sought to build the capacity of budget monitors – District Education for All Teams (DEFATS) – to create community awareness of FCUBE, ensure community involvement in school governance, and as a means of monitoring FCUBE implementation at district level. Education delivery issues were addressed by community scorecards, which were used to track education budgets and assess service delivery by NGND.

Community scorecard monitoring of education budgets and service delivery

NGND is an umbrella organisation of NGOs operating in the three northern regions of Ghana. These regions are known for high levels of poverty, as well as for having the highest illiteracy rates in the country. The aim of the project undertaken by NGND and three of its partners across four districts was to increase community involvement in school governance by strengthening accountability and transparency between communities, the Ghana Education Service and other stakeholders, including parent-teacher associations (PTAs), school management committees (SMCs) and headteachers.

The community scorecard project was intended to enable service users (e.g. parents and children) to assess the performance of service providers (e.g. education officials, teachers and SMCs), and provide the opportunity for service users to discuss their concerns and the challenges they encountered directly with service providers. A pilot project was implemented in 16 communities in the Bongo District and Tamale Metropolitan areas of Ghana. The project was later expanded to two other districts in the Northern region. Each of the districts were selected on the basis of their differing socio-

8 GNECC and NNED (2007) User Fees, Capitation Grant and the Quest for Free Universal Quality Basic Education in Ghana: an impact study of government's intervention in the financing of basic education in 15 districts Accra: Ghana National Education Campaign Coalition and Northern Network for Education Development

economic conditions – the Bongo district is recognised as being the least resource-endowed district in Ghana, while Tamale Metropolitan is the only town within the three northern regions. Communities within the districts were selected on the basis of their geographical diversity and the government's intended interventions.

The project assessed the impact of inputs into the primary education sector, and worked to improve the flow of information between the various actors within the education system. Information for the scorecards was drawn from two primary sources:

- Service providers: Information on school budget allocations and expenditures was gathered from the Ghana Education Service and District Assembly. School authorities and teachers were also asked to evaluate their performance in terms of involving the community in planning and budgeting processes
- Service users: Community members evaluated the outputs and outcomes of primary education against pre-determined criteria, such as whether funds transferred to schools had been used for the intended purposes.

Implementation of the community scorecard project

Implementation of the project in each district took place in seven phases, as outlined below and in the diagram overleaf.

Preparatory phase

Several stakeholder meetings were held with the Ministry of Local Government and Rural Development, the Ministry of Education, and the Ghana Education Service – at national and regional levels – to gain support for the project. They were encouraged to demonstrate their support by composing a letter to District Education Directorates that would allow volunteers from NGND community-

based organisations to access school and district education records. This did not mean that the relevant information on budget allocations and expenses, and the availability of teaching and learning materials, was always easy to obtain, but it did facilitate the process. The volunteers were trained as community facilitators to support the community interventions.

Community interventions

The NGND and community facilitators held a general meeting in each community, which involved key education stakeholders. This meeting was used to outline the objectives and plan for the project and to enable community members to identify themes and indicators for assessing the quality of education service provision in their respective communities. Common themes identified during these meetings that related to the school budget included:

- The capitation grant allocated per child
- Items the capitation grant was spent on
- Community involvement in the school planning and budget processes.

Subsequently, a number of focus groups were established to assess the quality of education service delivery in their respective communities, based on the indicators developed. The focus groups allocated scores to the indicators, based on the following rating:

3 = *Good*

2 = *Average (in need of improvement)*

1 = *Poor (in need of urgent attention).*

The community facilitators also held a series of self-assessment workshops for headteachers. These were intended as an opportunity for service providers to assess their own services, and to conduct an input tracking workshop on the school

Input Tracking Scorecard Kudula R.C. Primary (including construction of additional classroom)		
Indicator	Score	Remarks
Was the total amount budgeted actually disbursed for the construction project?	1	The approved budget for the project was Ghc 100 million, but only Ghc 50 million was disbursed.
Site inspection – Are the stated expenditures for the school block realistic?	1	The existing structure could have been built for Ghc 20 million, but Ghc 50 million is reported to have been spent.
Average number of teachers per student – Does our school compare favourably with the District average?	3	Our school has more teachers per student than the District average. The number of teachers known to us agrees with the official staff roles: no ghost teachers.

Source: NGND (2004) community scorecards module 1: Facilitating the community scorecard, Tamale: Northern Ghana Network for Development, p.17.

Community Scorecard Project – Seven Step Process

Step 1: Preparatory Work

Action

- Create awareness of the project among service providers
- Collect supply side information
- Select participating communities
- Train facilitators

Stakeholders

- Ministry of Local Governance and Rural Affairs, MoE, Ghana Education Service



Step 2: Community Interventions: First Meeting

Action

- Community members identify themes and indicators

Stakeholders

- PTAs, SMCs, circuit supervisors, district education directorate officials, district assembly members



Step 3: Community Interventions: Focus Groups

Action

- Establish focus groups
- Scores according to indicators – create input tracking card

Stakeholders

- Head teachers, teachers



Step 4: Community Interventions: Interface Meeting

Action

- Focus group presents scorecards to service providers
- Potential solutions discussed

Stakeholders

- PTAs, SMCs and circuit supervisors



Step 5: Synthesis Workshop

Action

- Compile results
- Plan District-Level Multi-Stakeholder Forum

Stakeholders

- Focus Groups, beneficiaries, PTAs, SMCs



Step 6: District-Level Multi-Stakeholder Forum

Action

- Presentation of scorecard findings
- Reactions from service providers

Stakeholders

- Ghana Education Service officials, district education directorate officials, beneficiaries



Step 7: Dissemination and Advocacy

Action

- Publish report on scorecard results
- Disseminate to media
- Feed results into policy and advocacy processes



Child in class at the Tizaa Centre, Ghana/Stuart Freedman, ActionAid

budget. Budget information relating to allocations and expenditure on textbooks and other learning materials was used to monitor school budgets

The final phase of the community interventions involved bringing together both service users and providers – PTAs, SMCs and education circuit supervisors – to ensure that the community scorecards represented an accurate reflection of the situation, providing an opportunity for community members and education providers to debate education service delivery concerns. The outcome was to have consensus on the overall scoring of the quality of education delivery in their communities.

Disseminating the findings

A synthesis workshop was held to collate and share information collected from the communities and to plan for the district level multi-stakeholder forum, where findings were shared with regional, district and school level education officials, as well as with community organisations, parents and children. The district forums provided stakeholders with the opportunity to comment and give their feedback on the findings before the final reports were published. This was also an opportunity for community members to raise and debate education service delivery concerns with the service providers, who had to give immediate feedback on these concerns.

A final report of the findings was compiled and disseminated annually to the various stakeholders involved in the scorecard project. Findings were used by community organisations in support of their FCUBE advocacy work with government officials at district and national levels.

Key findings and advocacy activities

Despite the government commitment to abolish school fees under the FCUBE programme, the

community scorecard project found that the cost of accessing education continued to lie largely with parents, presenting a barrier for increased educational enrolment and retention. The scorecards showed that there were hidden costs to schooling, which included the purchase of school uniforms, exercise and textbooks, the printing of examination papers, and other charges made by the schools. These additional costs meant that many parents could not afford to send their children to school.

In a school in Tamale Metro, children were dismissed for non-payment of school fees. As a result of the scorecard project parents realised that this was not acceptable practice. Parents held a school meeting to demand answers from the school administration. The school admitted to dismissing the children, arguing that the FCUBE capitation grant was insufficient to cover the cost of educating these children. It was agreed that those children who had been dismissed would be allowed to return to school. These scorecard findings were used in advocacy with the national government, but the capitation grant was not increased, as the Ministry of Education claimed that a lack of revenue meant it was unable to increase the capitation grant⁹.

“The scorecards showed that there were hidden costs to schooling”

It was also found that the Ghc 30,000 (US\$ 3) capitation grant was applied across the country, failing to account for regional variations and children’s differing socio-economic backgrounds. NGND and other CSOs in the education sector argued for a more equitable distribution of resources that takes into account the socio-economic status of children and their families.

In some cases the capitation grant was not spent as intended, and was used to fund headteacher travel to the District Education Office to report on capitation grant expenditure. Each of these visits would cost on average Ghc 20-30,000 (US\$ 2-3), and meant that approximately 12 pupils’ capitation grants were used for transport each year. Scorecards also showed that Ghc 9,000 (approximately US\$ 1) was deducted from the capitation grant for sports and cultural activities by the District Education Office before being disbursed to schools. This left less funds for children’s education¹⁰.

The community scorecard project also found that the FCUBE was implemented without any support to headteachers and SMCs on financial management. The district education officials indicated that record-keeping of finances and reporting were not up to standard by schools, while

9 Ibid

10 Ibid

headteachers and parents felt they were not trained on how to do this. These challenges were not unique to districts in the Northern regions. The NGND and their community partners sought to address these challenges by enhancing community awareness of the FCUBE programme through school PTA meetings. Information was shared on FCUBE, what support government provided, and the role of parents in school governance.

Other challenges for local communities uncovered by the scorecard project included:

- poor infrastructure
- poor child nutrition.

At one school in Bongo District, it was found that there was particularly poor infrastructure. The parents worked through the PTA to raise funds to improve the school's infrastructure and build new desks. In both the Bongo District and Tamale Metro, several schools identified a lack of food at school in affecting children's performance and attendance. Since both these districts were largely agriculture-based communities, parents collectively established a school-feeding programme. Where these programmes were put in place, there is anecdotal evidence that attendance and participation in school has increased.

Key factors of success

The community scorecard project provided communities with a platform to voice their concerns and interact with the service providers responsible for delivering a quality education service. The project used a participatory approach that empowered communities to share their knowledge and experiences of education service delivery within their communities. It has ensured that communities take ownership during the initial stages of the project by involving them in fieldwork, and encouraging community members to conduct advocacy in partnership with other stakeholders.

The scorecard project has also created greater awareness of the FCUBE programme and the roles that different actors play in the delivery of education services. As a result, parents have become more involved in school governance and finding solutions to local challenges confronting the education system. The process has initiated dialogue between service users and service providers. New lines of communication have meant that service users can report their concerns about service delivery directly to service providers who, in turn, can improve services based on user feedback.

Recommendations for undertaking this type of work, based on the lessons learned from the Ghana experience, are outlined below:

Obtain buy-in from stakeholders

- Meet with relevant stakeholders at community, local and national levels to ensure buy-in before commencing with the project.
- Partner with key community-based organisations that have access to various communities and are knowledgeable of the community context.

Community involvement in the project

- Ensure that communities are aware of the project's goals, and that they understand their role.
- Create community ownership at the start of the project to ensure communities are able to sustain the project by themselves.
- Allow communities to set the agenda and identify the themes and indicators that are relevant for their situations. This will ensure ownership of the project.

Create a platform for dialogue between communities and education officials

- Create the necessary platforms at various intervals of the project for the continued engagement of, and dialogue between, communities and education officials.
- Encourage communities and education officials at local level to find solutions to the problems of education service delivery together, and not see the process as communities being critical of the work of service providers.

Build strategic partnerships with other CSOs in the education field

- Do not duplicate work being done by other organisations. Make links with those organisations whose work can support and enhance impact of your education budget work.
- Find local solutions to the education challenges that can be addressed at the community level in partnership with other stakeholders, specifically parents and school officials.

Use community scorecards

- Develop indicators with community participation to be used in fieldwork.
- Train volunteers to conduct fieldwork.
- Develop scorecards on government resources to schools.
- Disseminate information to stakeholders at both local and national level.

Improving school governance to support Free Primary Education

In Kenya, budget work has been used to ensure that the government's policy of free primary education provides adequate financial and human resources to facilitate children's access to a quality primary education.

The government devolved funds to the local level in order to speed up service delivery and increase community participation in decision-making. This meant that there was a greater need for communities to understand budget processes, and to have the skills to plan and make decisions about education expenditure.

This has been achieved by training communities to monitor education policy and budget implementation, and by working to establish good governance structures in schools. Lobbying activities led to a change in the Education Act, to outline the role and function of SMCs and PTAs in school and financial management.

KEY ACTIVITIES

- Monitored education policy and budget implementation at the school level
- Worked to establish good governance practices in schools

ACHIEVEMENTS

- Increased capacity of SMC and PTA members to participate in the FPE process and manage devolved funds effectively
- Lobbied successfully for the MOEST to scale-up the capacity of its audit unit
- Ensured the public display of school budgets

FACTORS OF SUCCESS

- The project was built on existing relations with communities and schools
- Information at local level was used for national level advocacy

The context of education budget work

Civil society engagement with budget work in Kenya started in 2002. It targeted key donor agencies supporting education in Kenya within an international context of advocacy of debt relief for developing countries. The Cancel Debts for Children Campaign brought together a broad base of civil society organisations (CSOs). It conducted budget analyses of the annual government funds being used to repay the debt, and compared this to what these funds could have been used for in terms of children's development.

“there was a need for communities to understand the budget process, and to have the skills to plan and make decisions about devolved funds”

Budget work was then adopted by several CSOs, who saw the value of budget analysis in their advocacy campaigns. They requested support from the Budget Information Service at the Institute of Democracy in South Africa (Idasa) to build the capacities of their organisations and their partners on budget analysis and budget advocacy.

The introduction of the Free Primary Education (FPE) programme in 2003 led to increased enrolment, but the financial and human resources have not kept up with demand, which has led to difficulties in children accessing quality education. The focus of CSOs such as the Elimu Yetu coalition and the Kenya National Association of Parents has been on ensuring that the FPE programme provides adequate resources – financial and human – to facilitate children's access to free quality primary education.

Education financing under the FPE programme

The FPE programme was the result of CSOs lobbying in the run up to the 2002 elections. The political parties were asked to commit to free primary education for all children in their election manifestos. In 2003, the new government announced FPE as one of its key programmes.

The Ministry of Education, Science and Technology (MOEST) hosted a series of consultative meetings on the FPE programme, and appointed a team to investigate the options available for its implementation. Some of the key recommendations were to review the Education Act to ensure that free

primary education was guaranteed, and to create awareness among parents and communities about their roles in FPE. When FPE was implemented, however, there were no clear guidelines at school level. There were large increases in enrolment for primary education but schools were not well prepared to deal with demand.

Under the FPE programme, the government pledged KSh 1,020 (US\$ 14) per child per year to cover the costs of teaching and learning materials, wages for support staff, repairs, and maintenance and quality assurance. This is known as the capitation grant and is allocated based on enrolment figures for each school. In addition to the capitation grant, the government would devolve public funds to constituency level to ensure that service delivery was speeded up, and that communities had more control in the decision-making processes of services. The Bursary Fund supports secondary education and specifically targets children from poor households to assist them with the impact of poverty and HIV and AIDS. The Constituency Development Fund is meant for community-based projects like the building of schools and hospital maintenance. Ten per cent of these funds should be spent on school development.

Several CSOs felt there was a need for communities to understand the budget process, and to have the skills to plan and make decisions about devolved funds.

The capitation grant was applied uniformly across all primary schools in the country. A study carried out by the Elimu Yetu coalition found that primary education per child per year would cost KSh 6,154 (US\$ 87). The current government capitation grant was, thus, a shortfall of KSh 5,134 (US\$ 73)¹¹. Since the educational needs of children differ across the country, the coalition argued that the capitation grant could not be applied uniformly. It also found that parents, teachers and children had poor understanding of the FPE policy. Due to lack of proper communication on the part of MOEST, the FPE was not implemented appropriately, as some schools continued to charge fees to meet demands that the capitation grants did not cover – for example, uniforms and school meals. In some cases, parents were expected to buy textbooks and other learning materials. Communities were, thus, confused about what they should provide for their children's education and what the government would provide, as there were contradictory stories about this at the community and school levels.

11 Elimu Yetu Coalition (2004) Monitoring of the Free Primary Education and establishing the unit cost of primary education in Kenya Nairobi: Elimu Yetu Coalition

Community involvement in school planning and budgeting

Kenya National Association of Parents (KNAP) is a national umbrella body representing school management committees (SMCs) and parent-teacher associations (PTAs). The KNAP project had two focus areas:

- Monitoring education policy and budget implementation at the school level
- Ensuring good governance practices in schools.

After the FPE was implemented, the KNAP lobbied the MOEST for the review of the Education Act to further elaborate on the roles and functions of SMCs and PTAs in the implementation and use of devolved funds. Prior to FPE, funds were not devolved to the school level but, rather, to the district level for implementation. KNAP recognised that SMCs had historically not been responsible for financial management, and have often not been accountable to the communities they served. Often SMCs were controlled by influential community leaders with little role for parents in the decision-making processes. The review of the Education Act

would, thus, clearly detail the roles and functions of SMCs and PTAs in terms of school management, including management of the school's financial resources. The MOEST agreed on this matter and revised the Education Act to further detail the role of SMCs under the new FPE programme. In addition to this, the MOEST produced guidelines to be used at the school level on how school plans and budgets should be developed. These were accompanied by training as well, but this was not consistently implemented at the start of the FPE programme.

Systems of the FPE programme

The main aim of the KNAP school governance part of the project was to establish informed and well-skilled SMC and PTA members to participate in the FPE process, and manage devolved funds effectively at schools. The FPE made provision for PTAs and SMCs to develop school-based plans and budgets. There was confusion about the FPE programme, and communities did not have the capacity to effectively play the roles set out in FPE policy. For instance, under the FPE Programme, SMCs are responsible for managing the capitation grant, and must account for their expenditure



Pupils in front of the enrolment table at Kosia Primary school, Kenya/Liba Taylor, ActionAid

throughout the year. Many SMCs did not have the capacity to fulfil this role, and KNAP felt there was a real danger that funds could be misappropriated and that SMCs needed assistance to fulfil their roles, especially parents on the SMCs. This was a valid response from KNAP, since when the programme was implemented the MOEST audit unit did not have the capacity to audit more than 20,000 primary schools across Kenya. At the start of the FPE there were no monitoring systems in place to monitor how funds were spent.

During the project, KNAP lobbied the MOEST to scale up the capacity of their audit unit to be able to carry out audits of all schools. KNAP held several meetings with MOEST and the audit unit officials to verify their capacities, and to find solutions to the challenges they would face in the auditing of schools. MOEST was very open to KNAP's concerns and proposals and agreed that the audit unit's capacity needed to be enhanced. It was known that it was unrealistic to audit all schools on an annual basis, due to the large number of primary schools, so the MOEST agreed the audit unit would audit every school within a three-year cycle. This meant that within a three-year period a primary school would be audited at least once. Thus far the audit has been carried out by district education offices' audit teams.

In Machakos district, one of the audit team officials indicated that one of the audit findings was that many head teachers lack financial management skills, and are not transparent in their operations. In his district, cases of fraud by head teachers were identified and have led to their dismissal. According to the official, the audit and monitoring systems in place are quite effective.

Implementation of KNAP SMC governance project

KNAP had relationships with several schools, SMCs and PTAs, and used these existing relations to launch the project. The first step was to recruit volunteers to become independent monitors. KNAP selected 19 districts across Kenya to implement the project. The volunteers were selected on the basis of their previous community work in the constituency in which they were living. The monitors were facilitators who assisted SMCs and PTAs to find solutions to the challenges in the education delivery, and to monitor independently the schools' expenditures and overall governance systems. The monitors were first trained by KNAP on their roles and functions. KNAP developed a training manual that was piloted with the monitors and, later, revised to incorporate feedback from them. One of the key revisions made to the manual was that there should

also be a focus on the promotion of education for girls at school level. This manual was specifically used to ensure that the monitors were aware of what they needed to monitor at the school level.

In their monitoring work at constituency level, the independent monitors had to examine:

- whether funds transferred were spent according to the school plans
- the extent of SMC involvement in school governance and decision-making processes
- whether proper procurement procedures were followed
- the involvement and sharing of information to parents by SMCs on the school activities and expenses
- the promotion of gender equality in schools
- how knowledge was shared with SMCs on budget planning, monitoring and reporting.

In addition to the above, the independent monitors were responsible for assisting SMCs to increase their own capacities on the development of school plans and budgets, and for the monitoring of how they spent their resources. The monitors also acted as a link between the SMC, and other community stakeholders like traditional leaders, district education officials, district commissioners and community-based organisations, to provide assistance and guidance to the challenges faced by these schools.

The KNAP budget-tracking work faced challenges at the initial stages. The role of communities in the monitoring of school budgets was questioned by some, as it was viewed that communities did not understand the issues, and so could not participate. There was also the fear that corruption would be unearthed that could jeopardise the positions of those officials engaged in corrupt practices. Schools and officials were not keen on sharing information. This resulted in some monitors being unable to access school-based information, although information was accessed through other sources such as personal contacts with local education officials, teachers, or members of the SMCs. Other monitors were able to make school officials, parents and education officials aware of the role and potential benefits of the monitors' work. Due to the value added by the KNAP project, the government at national and constituency level have recognised their work, and KNAP reports that information is far more accessible at the constituency level than it was before.

The Kenyan government took the initiative in requiring all schools to publicly display the sources and uses of funds received, including funding from parents. This was not due directly to the work of KNAP, but was a response to a general concern raised that corruption can occur at the school level if accountability systems are not in place to ensure transparency in the use of the funds. This ensured there were accountability mechanisms built into the FPE programme, whereby communities could hold SMCs and headteachers accountable for the use of the school budget¹².

Key findings from budget tracking

KNAP's budget-tracking work revealed corrupt activities by officials and teachers. For example, in Kimilili District, the monitors discovered that one of the head teachers at a local primary school had opened a separate bank account in addition to the official school bank account. The head teacher was secretly diverting funds between these accounts when funds were transferred by the district education officials, stealing a total of Ksh 458,000 (approximately US\$ 6,500). The independent monitor responsible for this school informed KNAP and district education officials of the theft. The head teacher was relieved of his duties, but KNAP insisted on legal action as well. The case was reported to the Kenya Anti-Corruption Commission – the body responsible for monitoring and taking action against corrupt officials in the government and private sectors – and resulted in the arrest of the head teacher and the recovery of the funds. KNAP formed a strategic partnership with the Kenya Anti-Corruption Commission during the budget-tracking stage of their project when they uncovered cases of corruption by head teachers and some SMCs. This partnership has been important to KNAP's work, as they have been able to see that their reported cases actually go through the justice system, which has not been the case for anti-corruption civil society organisations in Uganda, for instance. This partnership has been vital to KNAP's work, as well as to the national profile of the importance of SMC school governance and budget tracking.

SMCs were also responsible for the procurement of books and other learning materials. The government provided national guidelines to all schools on how procurement should be done and how this process should be transparent to prevent corrupt practices. But some corruption continued despite these guidelines. At a primary school in Uasin Gishu District, the monitors asked to see the delivery note for textbooks procured for the school. They received

this, but discovered through interviews with teachers that textbooks were not in fact delivered. The monitors visited the supplier of the textbooks to ask why the books were not delivered. The supplier and the head teacher were unable to say what had happened to the textbooks funds. It was later discovered that the head teacher and supplier had pocketed the funds. This was reported to the district education office and resulted in the head teacher and textbook supplier being arrested and the books recovered.

“ budget-tracking work revealed corrupt activities by officials and teachers ”

Gender issues were also addressed by the monitors. In Kisii region, the monitors found that in some schools girls and women teachers had no changing rooms, and that girls were sharing toilets with boys. This was taken up by the monitors, who worked with the district education office; this led to the district building extra toilets and changing rooms for girls and women teachers. At a school in Kwale District, the monitors found that women were not able to participate in the SMCs as these were reserved for men only. Through their lobbying, the monitors convinced the district education officer to re-constitute the SMC and have a new committee with a 50/50 gender representation.

At another primary school, the SMC made good use of the FPE capitation grant and other funds from the Development Fund. The school had a shortage of toilets for children and teaching staff. Often children had to use the backyard of the school as a toilet, or share the one toilet with teaching staff. The funds allocated to the school were able to construct new toilets for girls, boys and teaching staff. The school has constructed 18 toilets for its 460 students and teaching staff. The parents and SMC members have become more involved in school governance, and attend regular school meetings. SMC members plan how the FPE and other devolved funds will be spent. They discuss this with parents at the beginning of each year to ensure there is general consensus on the school's spending priorities.

The work of KNAP and their monitors has resulted in the MOEST valuing the inputs made by KNAP. This is proven by KNAP being included on the national committee on primary education's sub-committee, which specifically focuses on the policy and implementation aspects of the FPE programme. KNAP has been key on this national committee, as

12 Woodrow Wilson School of Public and International Affairs (2006) Free to Learn: A rights-based approach to universal primary education in Kenya New Jersey: Princeton University

it has access to constituency level information on education expenditures that can be used for lobbying at the national level.

Key factors for success

The KNAP project has been successful due to two factors. First, KNAP used existing relations with communities and schools to establish their project, and did not start in new districts until the first districts were underway with their work. This has assisted KNAP, since they are able to have easier access to these existing relationships and institutions, instead of implementing the project in new districts as well. Linked to this was their use of volunteers located in these communities with background knowledge of the community and its challenges.

Second, although the project was implemented at the local level, KNAP has been able to use the information at the national level for advocacy, as in the case with the Kenya Anti-Corruption Commission and with the MOEST national committee on education. This has ensured that local issues are addressed at both the local and national levels. Importantly, it has meant that change has occurred where challenges have been found. Recommendations for undertaking this type of work, based on the lessons learned from the Kenya experience, are outlined below:

Build capacity of volunteers and SMCs to engage in budget tracking

- Provide a link between SMCs and the broader community through a community volunteer like a budget monitor. This monitor should assist the SMCs to identify the challenges of their respective schools.
- SMCs need to be oriented on their role and functions at the school and local level, with assistance from the independent monitor.
- SMCs need to be made aware of the role they must play in the school budget and planning processes, including how to do simple financial reporting to parents and education officials. The monitor should play this role.
- It is important that budget monitors and SMC members are made aware of key stakeholders who can help them to tackle the challenges they face – for example, local education officials and other leaders in the community.

Establish constructive relations with education officials

- Promote the potential benefit of budget tracking with government officials and head teachers.
- Establish collaborative relations to ensure access to relevant information on district and school budgets.

Link corruption cases to national anti-corruption institutions

- If cases of corruption arise, these should not only be handled at the local level, but be linked to national anti-corruption institutions in order that the appropriate action is taken. This can create awareness of corruption issues and what can be done about them.

Annual district education budget and services monitoring

The broad aim of the Civil Society Coalition for Quality Basic Education (CSCQBE) has been to enhance monitoring and advocacy efforts in relation to the government's commitment to free primary education.

Budget work was a core part of CSCQBE's monitoring of government policy and financial commitments. It has been used to hold the government to account for its commitment to free primary education by verifying that resources allocated to primary education are sufficient to meet policy objectives, and ensuring that resources are spent as planned.

Findings from the education budget monitoring study showed a decrease in the percentage of the national budget allocated to education. These findings were used to lobby successfully for an increase in the education sector's share of the national budget.

KEY ACTIVITIES

- Pre-budget analysis
- Post-budget analysis
- Annual school budget and performance monitoring

ACHIEVEMENTS

- Increase in share of national budget allocated to education
- Back-dating of pay for teachers where payments had been delayed

FACTORS OF SUCCESS

- Wide reach of the coalition at district and national levels
- Engagement in both district and national level budget processes

The context of education budget work

The budget work undertaken by civil society organisations (CSOs) in Malawi stems from their engagement with the international campaign on debt cancellation for developing countries, which started in the mid-1990s. When Malawi was classified as a highly indebted poor country (HIPC), CSOs aligned their initiatives and participated in the debt cancellation campaign. This led to the establishment of the Malawi Economic Justice Network (MEJN), which engaged with not only the social and political challenges confronting Malawi, but the economic challenges as well.

“ district level budget work became essential for the collection of evidence to be used for national level advocacy ”

The work on debt cancellation was one of the first areas where CSOs used budget analysis as part of their advocacy. Budget analysis was adopted by the Network of Organisations working with Vulnerable and Orphaned Children (NOVOC), the Civil Society Agriculture Network (CISANET), ActionAid Malawi and the Civil Society Coalition for Quality Basic Education (CSCQBE). MEJN has now been firmly established as an expert on macro-economic topics and applied budget work. It often engages with government and works in partnership with CSOs on agriculture, education and service delivery issues.

By 2002, CSOs in Malawi had become quite familiar with budget work in various sectors such as health, education and food security. CSCQBE is the only national network of CSOs focusing on primary education in Malawi. It worked with The Center on Budget and Policy Priorities' International Budget Project to strengthen CSO advocacy and monitoring efforts, in relation to the government's commitment to free primary education.

Monitoring free primary education

In 1994, the Malawian government adopted a policy of free primary education. The policy was implemented with a focus on achieving greater access for children to quality primary education.

The consequence of the policy was a large increase in enrolment. However, there was little investment in increasing teacher numbers, teaching materials or infrastructure support for existing and new schools.

In 2000, CSOs with a mandate on education formed a loose coalition known as the Civil Society

Coalition for Quality Basic Education (CSCQBE). The broad aim of the Coalition was to enhance CSOs advocacy and monitoring efforts in relation to the government's commitment to free primary education, with a focus on the quality of education. It consists of around 75 local, national and international CSOs, and approximately 20 district education networks. The district education networks were set up in conjunction with district education officials and other stakeholders from school management committees, parent-teacher associations and others.

Although the initial focus of the Coalition was on free primary education, by 2002 the Coalition had incorporated budget work as a core part of its monitoring of government policy and financial commitments. The Coalition realised during the early part of its work that it was not sufficient to advocate on policy matters. They also needed to engage with the government on the annual budget, as it influences policy design and implementation.

The government's policies on primary education were sound, but challenges lay in the allocation of resources. The Coalition began its budget work at national level to enable the Coalition and its members to understand the policy and budget processes. At a later stage (during 2002-04), district level budget work became essential for the collection of evidence to be used for national level advocacy. Broadly, the aim of the budget work was to:

- verify that resources allocated to primary education were sufficient to meet the policy objectives and targets
- ensure that resources were used for what they were meant to be used for
- hold government to account for its commitments.

The Coalition's budget work

Since 2002, CSCQBE has conducted three budget analysis research outputs, which include pre-budget analysis, post-budget analysis and annual school budget and performance monitoring.

The three budget analysis research outputs were interlinked and can best be understood as a cyclical process (refer to diagram overleaf). The pre-budget analysis work fed into the post-budget analysis, where it was determined whether recommendations made in the pre-budget analysis were reflected in the post-budget analysis. The post-budget work was then used as a foundation of key issues to explore in the annual school budget and performance monitoring for that particular year.

The findings of the annual school budget monitoring were fed into the pre-budget analysis work for the following budget period, where issues of resources and programme implementation would be highlighted in order to influence the following year's national budget for education.

The purpose of the pre-budget analysis was to influence the national budget during the drafting phase of the budget process. The pre-budget analysis contained a set of recommendations on primary education policy, budget and service delivery, developed by the Coalition secretariat and its members. The Coalition secretariat was responsible for compiling and collecting the necessary information from the members and releasing the final pre-budget report. Coalition members submitted their findings on issues that are of interest to Coalition members working on primary education. These included:

- teaching and learning materials
- infrastructure support
- expenditure at national and district level
- teacher performance and training
- HIV and AIDS and gender.

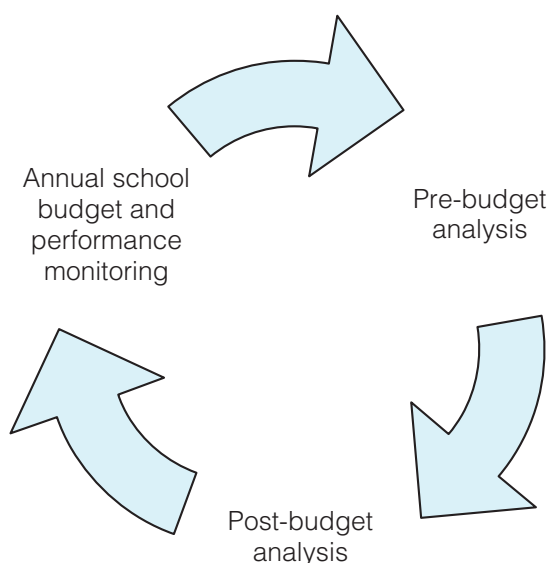
The post-budget analysis was carried out after the national budget was tabled in parliament. It critically examined the budget in relation to education in general and primary education in particular. The Coalition secretariat was again the lead agency, receiving input from the members. The post-budget report:

- examined the allocations for the Ministry of Education
- looked at how those allocations would be divided between the various programmes and transferred to the districts
- made recommendations for changes to the budget.

This also served as an important advocacy tool for the proposed changes for the medium term expenditure framework¹³ of the national and of the education budget. The Malawian government and parliament adopted the Priority Poverty Expenditures (PPEs), which were areas in need of 'special protection' because they were deemed to be key areas for poverty alleviation, to which the government needs to ensure that the necessary resources are allocated. The PPE for the education sector was reviewed in the post-budget report.

The post-budget report was presented in a simplified manner to ensure that the education budget could be understood by everyone. This made the post-budget analysis very important for members of parliament (MPs), who rely on the simplified version to enable them to comment, debate, change and approve the budget. MPs and other civil society groups at national and district levels were the Coalition's target audience for the post-budget analysis.

The budget analysis research cycle



13 The Medium Term Expenditure Framework is a three-year planning and budgeting cycle for government expenditure. It is often presented with the annual national budget and updated annually.

The **annual school budget and performance monitoring** tracked budget resources and programme implementation at district level. This initiative was carried out by Coalition members in the various districts. Standard questionnaires were developed for use in face-to-face surveys. The main questionnaire was targeted at schools, while other questionnaires were designed for representatives of the school management committee of the sampled schools, district education managers, chief executive officers at the district assembly, principals of teacher training colleges and managers of supplies units. The questionnaires were administered by district education network volunteers. The questionnaires examined:

- budget allocations received by schools from districts
- the demand and supply for teaching and learning materials in the schools
- teacher availability and training
- overall enrolment figures
- school infrastructure
- policy awareness
- school governance, specifically on SMCs and PTAs.

The Coalition's secretariat conducted capacity-building for district education networks on:

- how they should undertake the fieldwork of the school survey (including data keeping)
- how to advocate for quality education
- resource mobilisation in their communities.

The secretariat designed the questionnaire, while the district networks administered the questionnaires. Network volunteers were trained annually on the administration of the questionnaire.

The secretariat identified organisations and district education networks with experience of budget monitoring. The organisations and networks selected, then participated in, the training exercises mentioned above. Organisations and networks had two to three weeks to conduct interviews and submit the data to the secretariat. The secretariat was responsible for data entry, analysis and report writing. The report was then drafted and circulated to all members for comments. After this, the secretariat's budget monitoring, research and editorial sub-committees met to finalise the report before it was printed.

When the Coalition started the district education budget monitoring in 2004, it surveyed fewer than

300 out of 5,040 primary schools. The last survey, conducted in 2007, targeted 500 primary schools, five teacher training colleges, 32 district education offices and 28 district assembly offices¹⁴.

One of the key challenges for the project was the lack of access to information from district education officials. For instance, in the 2007 survey, 32 district education offices were targeted but only 18 responded, and 28 district assembly offices were targeted and only 18 responded. Officials were particularly reluctant to share information on budget expenditure, and often asked why the networks needed this information. To respond to this challenge, the Coalition had to get support from the Ministry of Education in the form of a letter instructing district education offices and district assemblies to share information with district education networks.

Advocacy and the annual education survey results

The findings of the annual education survey were shared with both the Ministry of Education and the Ministry of Finance, as well as with development partners. It was also disseminated to the Finance and Budget Committee and the Education Committee, as CSCQBE has been keen to strengthen its engagement with MPs by providing them with information on the budget. Each year, local coalition members share the information with PTAs and SMCs as well. These local structures discuss the findings that are of relevance to their district, and develop action plans to address particular concerns.

Findings from the 2007 education survey report included¹⁵:

- Overall, Malawi is lagging behind in achieving the EFA Goals by 2015
- Although the 2006/07 education budget has increased in real terms, its share of the national budget was only 14%
- Despite national guidelines, head teachers, SMCs and teachers were not involved in the procurement of textbooks
- Transfers for education delivery by district assemblies were made in a timely manner and all allocations to each district were made publicly available
- Most districts did not have funding for infrastructure development.

14 Chimombo, J. (Ed.) (2007) The Report of Civil Society Monitoring of the Malawi Government Education Budget for the Fiscal Year 2006/07...Mid way to 2015 Education for All Goals Lilongwe: Malawi Education Network p.vi

15 Ibid

Through the Coalition's annual education budget monitoring work, it was also found that the Ministry of Education had received allocations for teaching and learning materials (TLMs) for the previous four years. However, when the Coalition asked if district supplies units had received those funds and subsequently procured the TLMs, all three of the district supplies units stated they had not procured any TLMs for the previous four years due to the funds not being transferred by the Ministry of Education. The local newspapers had, for the previous four years, printed tender notices for the procurement of TLMs. There was thus lack of clarity as to why procurement notices had been advertised, but the supplies unit had not received any TLMs. The Coalition set up a meeting with the Ministry of Education to get a response to specific queries arising from their 2007 education budget monitoring report. The Ministry explained that they had been servicing a MK 1.8 billion (US\$ 128 million) debt, and that despite budget documents showing allocations made to TLMs, the Ministry had not spent funds on this and had shifted funds to service the debt. The Coalition is still awaiting further explanations of this accumulated debt and the solutions the Ministry will propose to address the shortage of TLMs in schools.

A further issue uncovered was the delay in payment of teachers, which had been in arrears since 2003. This led to low teacher morale, affecting teaching performance and outcomes for pupils. The issue was taken up by the Teachers' Union of Malawi (TUM), in partnership with the Coalition. Lobbying efforts began with the Ministry of Education, with the result that teachers were paid in full dating back to 2003.

Coalition research was used to show a decline in national budget allocations for education – from 28% during the early 1990s to 13% in the 2005/06

financial year. The Coalition held a pre-budget workshop with MPs, where they showed the results of their budget work. The Coalition's budget work also revealed the impact of the decline in resources on the education sector, and how that affected schools, and specifically the learners. The Coalition persuaded MPs to use this information in parliamentary debates on the education budget and plans, when the Minister of Finance presented the national budget. MPs have done this, and they continually relied on the Coalition's post-budget analysis to make their inputs in the annual national budget debates. As a result of the Coalition's budget work, the education sector's share of the national budget has increased (it was 14.2% in 2006/07), but remains below the recommended 20% share needed for the achievement of the EFA goals¹⁶.

“research was used to show a decline in national budget allocations for education”

As noted before, the annual education budget monitoring was hampered by challenges at district level. One of these was the lack of information from district officials. There was also a lack of clarity about the role of district commissioners in the district level budget process. It was district commissioners who have discretion in the final allocation of budgets to various sectors in their district, but there are no public participation mechanisms. Some of the district networks request access to information about these processes and plans, but have been unsuccessful thus far. Some of the district networks, like the Dowa education network, intend to focus more on creating ways for the public to access information from district governments.

Karonga District budget advocacy

In Karonga District, members of the district education network discovered, through their annual education budget monitoring in partnership with the Coalition, that there was an inequitable distribution of teaching and learning materials (TLMs) – specifically textbooks. Some schools had an oversupply of materials, while others did not even have textbooks. The Karonga district education network members met with the district education manager to discuss this problem. The district education manager was very sympathetic to this issue and indicated that he would discuss this with other officials and get back to the network members. He asked the members to indicate which schools had an oversupply of textbooks and which had shortages. At a later meeting with the district education manager, the manager and the network members attempted to resolve this issue by examining how they could redistribute the textbooks in an equitable manner. The textbooks were redistributed and there is now a closer partnership between the network members and the district education office.

16 FTI (2006) Analysis of official Development Assistance Washington D.C: FTI Secretariat

Key factors of success

The Coalition's work has had an impact on the education sector, due to its wide reach at district and national levels. The key strategy was to build district education networks to monitor education service delivery and respond to problems when they arise. This was necessary because of the remoteness of villages and schools. It would not have been possible for the Coalition's secretariat to access information from the capital city of Lilongwe.

The other success factor, which relates to the above, is that information collected by the district education networks was used by these networks to develop their own advocacy initiatives. Rather than relying on the Coalition secretariat to respond to the challenges faced in their communities, the networks developed their own responses and took initiatives to solve problems.

The Coalition's budget work was further strengthened by engaging with national and district budget processes. This was done through pre-budget and post-budget analysis work and the annual school-based budget monitoring. These three processes were carried out at the correct points in the budget process and were interlinked to ensure optimal impact. The Coalition's budget work was further strengthened by its strong evidence-based research from the district level through the annual school budget monitoring.

The Coalition's work is significant because of the environment in which it operated. Malawi is a mostly rural, agricultural society, which makes service delivery difficult. Despite this, the Coalition along with other key players was able to ensure that the government remained committed to primary education, and members of the Coalition have been able to hold the government accountable for its policy and budgetary commitments. The Coalition's work is applicable to other countries in Africa facing similar challenges. Recommendations for undertaking this type of work, based on the lessons learned from the Malawi experience, are outlined below:

Use research to influence the national budget process

- Identify the entry points for influencing the national budget.
- At these entry points, use a pre-budget analysis to influence the budget before it is finalised.
- Conduct a post-budget analysis to verify the

allocations to the education sector and to see if the pre-budget analysis has been included in the national budget.

- Develop a strategy for how to do district-based education budget monitoring on an annual basis.
- Ensure that findings from each stage are used to inform the next phase of the budget cycle.

Establish district education networks

- Get buy-in from district education officials and other community representatives before forming the network.
- Bring together individuals or organisations that are engaging with, or have an interest in, the education sector at district level.

Build capacities of district education networks

- Ensure that members of newly-formed district education networks are clear about their roles and functions.
- Ensure that members are aware of the policy and budget environments in which they are engaged.
- Facilitate a process whereby members can engage and make links with education providers in the district.

Develop research tools and fieldwork

- Develop a standardised tool/s that can be used across different districts.
- Orientate the volunteers on how to collect data.
- Pilot the tool/s and method of collection before expanding it to other districts or schools.
- Build the capacities of the district volunteers to analyse the data they collect.

Engage with stakeholders at national and district levels

- Disseminate research results to a wide range of stakeholders at district and national levels in a timely manner, to ensure greatest impact on the budget process.
- Follow up on the commitments made by stakeholders at these dissemination meetings to ensure their commitments are implemented and the challenges solved.

Budget monitoring to fight corruption in the education sector

The objective of child-led budget monitoring and anti-corruption initiatives in the education sector in Uganda has been to ensure that expenditure is made according to plan, and not misappropriated.

Child budget monitors in schools uncovered cases of corruption by school officials, which were reported to the district education office and resulted in dismissal of the officials.

In 2007, there was a focus on tackling corruption in the education sector, with organisations working to create awareness of corruption in government service delivery. Corrupt district education officials, head teachers and building contractors have been exposed for misappropriating public funds as a result of budget work initiatives.

KEY ACTIVITIES

- Child-led budget monitoring
- Community anti-corruption monitoring at school and district levels

ACHIEVEMENTS

- Child participation in budget monitoring
- Increased awareness of corruption in education service delivery
- Corrupt officials exposed for misappropriation of funds

FACTORS OF SUCCESS

- Advocacy activities were given credibility as budget monitoring was conducted by education beneficiaries
- Budget work was carried out at both the national and local levels, ensuring that the advocacy campaign targeted all levels of government simultaneously

The context of education of budget work

The Uganda Debt Network (UDN) was established in 1996 in response to the debt relief campaign. Its budget work was supported by the Institute for Democracy in South Africa (Idasa). Since then, the UDN has shifted from being a network of organisations to becoming a non-governmental organisation (NGO), focusing on budget analysis and monitoring, advocacy and anti-corruption activities¹⁷. The work of the UDN motivated other civil society organisations (CSOs), including the Forum for Women in Democracy (FOWODE) and the National NGO Forum, to incorporate budget analysis and monitoring as tools in their advocacy campaigns. Budget work became increasingly used in the education, health, anti-corruption and agriculture sectors.

In 2004, around 20 CSOs, engaged in budget work, formed the Civil Society Budget Advocacy Group (CS-BAG). Its purpose was to advocate for the national budget to reflect and distribute resources in a pro-poor and gender-sensitive manner. Since then, the Coalition formulated an annual CSO policy position paper, which aimed to influence the national budget and Medium Term Expenditure Framework. Inputs were drawn from local budget issues raised by district networks, giving a voice to local people and ensuring that recommendations were based on local experience.

The Civil Society Budget Advocacy Group initiative (CS-BAG)

Prior to the Education for All (EFA) conference of 2000, the Ugandan government had made a commitment to reform the education sector. The Education White Paper (1992) was the precursor to the introduction of universal primary education (UPE), which the government aimed to achieve by 2003. The government recruited and trained new teachers, revised the curriculum and textbooks, and built additional classrooms. It followed this with financial resources, increasing the share of gross domestic product (GDP) allocated to education from 2.6% in 1995/96 to 4.3% in 1999/2000, with 70% of this being spent on primary education¹⁸. However, the government's financial commitment to UPE has since declined, with the share of GDP allocated to education currently standing at 3.2%. It

is projected that primary education's share will now fall below 60% of the education budget¹⁹.

The Ugandan government adopted a policy of decentralisation to speed up service delivery, which meant devolving funds to the local level. One of the associated risks was that funds could be misappropriated and not reach the intended beneficiaries. CSOs at both national and local levels played a monitoring role in the decentralisation process – specifically monitoring service delivery in the areas of education, health and procurement procedures.

“Inputs were drawn from local budget issues raised by district networks, giving a voice to local people and ensuring that recommendations were based on local experience”

In the education sector, the aim of CS-BAG was to monitor government progress in meeting the goals of the UPE programme and address gaps in service delivery. Partners included national and local civil society networks and organisations. A number of local networks and CSOs were members of the national networks, enabling information-sharing and collaboration on national advocacy campaigns. Many national organisations were active in community initiatives, including child budget monitoring of schools and anti-corruption monitoring of resources and education service delivery²⁰.

Two CS-BAG initiatives are described in this report:

- Budget monitoring by children at school level
- Anti-corruption monitoring by communities at school and district levels.

The objective of these initiatives was to ensure that public funds allocated for education were used according to plans developed by communities, and not misappropriated by individuals for their own personal use. The foundation of the projects was that communities themselves were doing the monitoring. This helped to create community ownership of the initiatives.

17 For more information on the work of the Uganda Debt Network, see De Renzio, P., Azeem V. and Ramkumar V. (2006) *Budget Monitoring as an Advocacy Tool: Uganda Debt Network* Washington D.C.: International Budget Project

18 CEF Uganda (2003) *Strategies to strengthen the capacity of civil society networks to advocate for Education for All in Uganda* (2003) Kampala: Commonwealth Education Fund

19 Ministry of Finance, Planning and Economic Development (2008) *Background to the Budget 2008/09 Fiscal Year: Achieving Prosperity for All through Infrastructure Development, Enhancing Employment and Economic Growth* Kampala: The Republic of Uganda

20 For further information on the scope of advocacy work supported by CEF in Uganda, refer to Anyuru M. A. (2006) *Best Practices in Budget and Anti-Corruption Work: The Apac Anti Corruption Coalition, CCF Achenworo Children and Family Programme, and Uganda Adult Education Network*, Kampala: Commonwealth Education Fund

Budget monitoring by children

One of the key strategies to meet the target of UPE was to devolve funds to the local level for education service delivery. The school facilities grant is intended for expenditure on infrastructure development, and the capitation grant for supporting learning and administrative processes. The UPE grants, which comprise the school facilities grant and capitation grant, are transferred directly to schools for the procurement of textbooks, other learning materials and construction of school infrastructure. The introduction of devolved funds led to confusion over the purpose and use of these funds at community level and offered the opportunity for corruption. SMCs, teachers and parents were unaware that they were responsible for drawing up school development plans to spend these funds. In many cases, the planning and spending of school funds was not transparent, and head teachers were not accountable to the community. The planning was often done by headteachers and some members of the SMCs, with little or no consultation with, or participation by, the broader community.

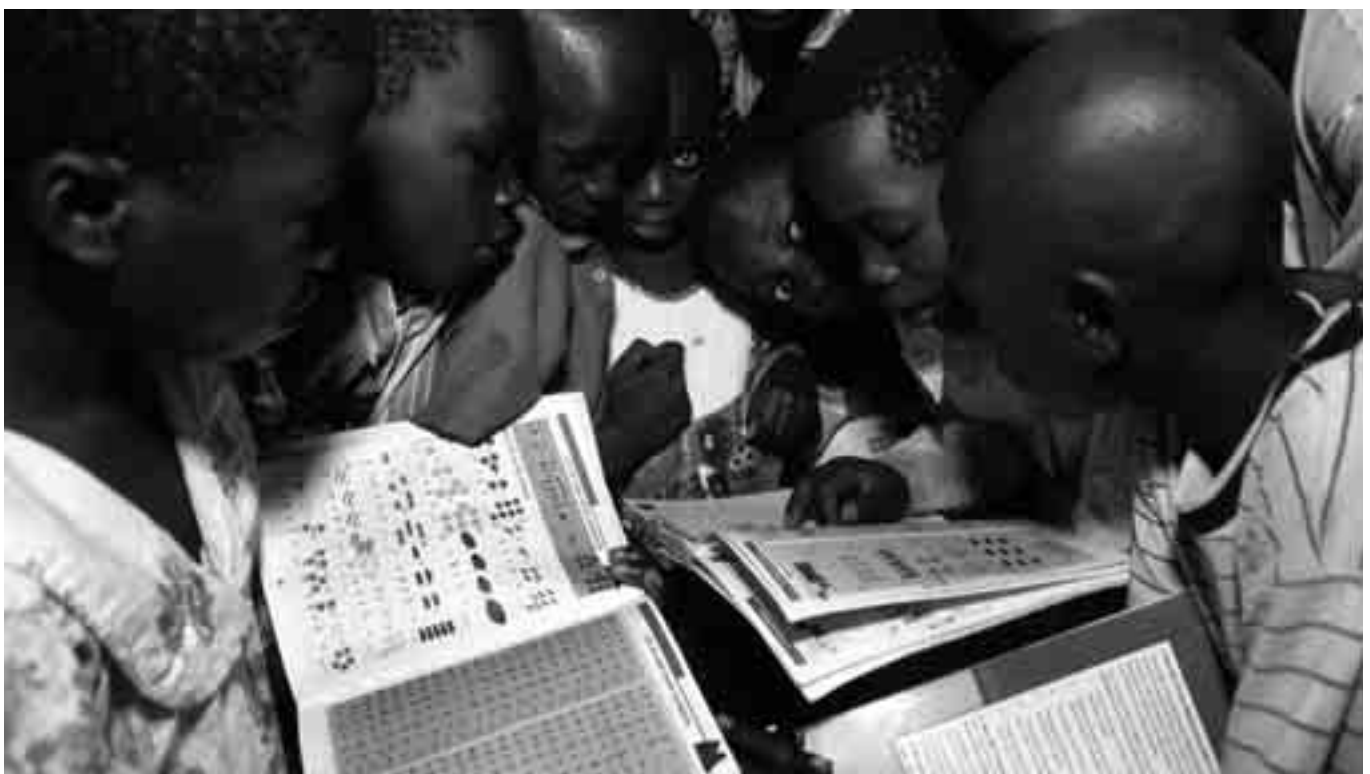
“children developed their own tools and indicators for monitoring”

More than 20 years of armed conflicts in Northern Uganda led to low levels of enrolment in primary school in the Apac, Oyam and other districts. Low enrolment in these districts was due to children being displaced from their homes because of the war, children being used as soldiers, and children

working for adult soldiers as servants. Even after the war ended, by 2006/7 children were still out of school, since many were now working and did not see the value of education. In 1997, three child rights organisations – the Ugandan chapter of the African Network for the Prevention and Protection Against Child Abuse and Neglect (ANPPCAN), Livelihoods Development Initiatives (LIDI), and the Christian Children's Fund's (CCF) Acenlworo Child and Family Program – established child budget monitoring based on child rights clubs at schools in six districts, to increase enrolment and ensure children knew about and were able to demand their human rights. The six districts were selected on the basis of the organisations' previous operations in these districts; the social problems caused by the armed conflicts, child labour due to HIV/AIDS, inadequate infrastructure and instructional materials; and the districts' record on the accountability of public funds.

Save the Children in Uganda provided support on child participation in the child budget tracking programme. The three organisations knew that the idea of children doing budget tracking and holding their school officials accountable would not be popular. However, they felt that child participation was necessary for the implementation of the UPE programme.

Initially, there was resistance from some head teachers, teachers and SMCs, as the initiative was considered to go against cultural norms, with children questioning the work of adults. Work was undertaken to explain the objectives of the project



Children working with numbers, Uganda/Liba Taylor, ActionAid

to community leaders, head teachers, teachers, parents and political leaders. By gaining the support of district education officers, chief administrative officers and resident district commissioners, work was able to start. Through continued awareness-raising at school level, stakeholders became aware of the value of involving children in budget monitoring and the potential it had for improving the school environment and children's performance in school.

School budget and performance monitoring by children

The children involved in the project were aged six to 14 years. For the youngest children, facilitators from the three organisations asked simple questions about school life – whether they liked school, what they did and did not like about their teachers – which the children illustrated their response to through artwork. The facilitators engaged the older children through role-playing, games and written reports. The aim of this exercise was to translate the issues raised by children into indicators that they themselves could monitor. In so doing, children developed their own tools and indicators for monitoring, with adults facilitating the process. The children elected a teacher who would act as a support base. The teacher acted as an adult budget monitor, known as the patron in the schools, and attended the same training sessions as the children.

Children monitored their schools on a weekly basis in terms of:

- budget expenditure
- the performance of teachers
- the school learning environment.

As school budgets are released on a quarterly basis, head teachers were required to publicly display the allocation for the school each quarter. Children would use their monitoring tools, which they developed with support from the facilitators, to assess the school's performance. The information they gathered was compiled in a weekly report. These monitoring tools used indicators such as:

- teacher attendance
- teacher performance in the classroom and whether they were prepared for the day's work
- student attendance on a daily basis
- school expenditures.

Children would request the receipts of expenses made by the head teachers (which are meant to be spent according to the school plan), and verify if

purchases were made according to the receipts. For instance, if the school plan stated that the head teacher would purchase 50 chalk sticks and there was a receipt for this purchase, children would check that those 50 chalk sticks were in the school. This information was submitted to the head teacher and the facilitating CSO for follow-up action. Child budget monitors also presented their findings to the SMC and PTA.

“The child budget monitors uncovered cases of corruption by school officials”

Two child budget monitors sat on the finance sub-committee of the SMC, which is responsible for deciding how the school's capitation and facilities grants should be spent. The two child representatives would report to the other child monitors on decisions reached. As children were represented on the finance sub-committee, it was possible for them to ensure that the allocations and expenditures were made according to their own needs. An example of this was in Ikwera primary school, where the child monitors persuaded the finance sub-committee to establish a boarding facility at the school. The school funds were used to transform an old classroom into a dormitory with separate facilities for boys and girls. The children also made a request to have the school's windows fixed to prevent mosquitoes getting into the classrooms.

In their respective districts and at national level, the three organisations hosted several dissemination workshops for the child budget monitors. Findings were released first in schools, then taken to sub-county and district levels, before being presented at the annual national dissemination workshop, attended by the Minister of Education and Sports and representatives of the media and CSOs. The process involved continuous engagement on issues raised by children in their monitoring work, and provided them with the opportunity to have a dialogue with local and national leaders over their concerns.

The child budget monitors uncovered cases of corruption by school officials, and would report the cases to the patron, and one of the three organisations would make this public, always protecting the child budget monitors. In one case, the children reported a school head teacher who they discovered had forged SMC minutes and reports in order to access the school funds from the district education office. The school head teacher offered the children a bribe to keep quiet. The children took the money he offered them and

showed it to the CCF officials and their patron. The case was reported to the district education officials and the head teacher was subsequently dismissed.

The work of the child budget monitors has resulted in action being taken against crimes of fraud and sexual abuse. Children's recommendations for schooling have been published in the yearly education sector review. The districts where the projects were implemented have reported increased school enrolment, expansion of the programme, increased representation of children on schools' finance sub-committees, and an overall improvement in the learning environment. Most importantly, children's involvement in the management and monitoring of school funds is now widely accepted.

Budget monitoring to prevent and report corruption in schools

The Anti-Corruption Coalition Uganda (ACCU) acted as a national umbrella organisation for CSOs active in anti-corruption monitoring and campaigns. It was also responsible for hosting the Annual Anti-Corruption Week, for which the 2006 theme was 'Tackling Corruption in Primary Education'. Local networks, including The Apac Anti-Corruption Coalition (TAACC) and the Bundibugyo NGO Forum, shared information from their monitoring with ACCU. Both Apac and Bundibugyo districts have been known for high levels of corruption in the delivery of services. The focus of both of these organisations was on creating awareness of corruption in government service delivery.

Community anti-corruption monitoring in education

The Bundibugyo NGO Forum and TAACC started their work by raising awareness in the community of the negative impacts of corruption and encouraging communities to report it. This was done by:

- holding radio panel discussions
- organising peaceful public demonstrations
- hosting dialogue meetings with local leaders organising sporting events
- actively engaging with the Apac Tender Board on education budget use and public procurements
- hosting integrity awards.

The anti-corruption organisations collected information for research and documentation through their trained Independent Budget Monitors (IBMs). The IBMs were community adult volunteers who were former semi-professionals, parents or

grandparents. The IBMs were trained by TAACC on understanding the UPE capitation grant and the school facilities grant policy guidelines, the Local Government Act, and the budgeting process at national and local levels. The IBMs used the budget allocations published in newspapers and in schools as a starting point. The budgets indicated the budget line items, and the IBMs would verify if those funds were spent accordingly. For example, if a certain amount of funds was supposed to be spent on classrooms, the IBMs would verify this by visiting the school. If they found no evidence of this, they would enquire with the contractor responsible for carrying out this work. In so doing, the IBMs engaged actively in the education sector, where they exposed corrupt head teachers, district education officials and ghost schools. They revealed cases where schools were not properly constructed, and demanded contractors to rectify their technical mistakes.

The IBM's work was implemented in the context of other advocacy activities, like the hosting of community sports anti-corruption events, where volunteers would cycle around the district to send messages from community members on corruption cases.

One of the most important advocacy activities was the hosting of the annual anti-corruption week, when community members could question local government officials, headteachers, SMCs and building contractors about their actions. Communities were able to ask these stakeholders directly what they had done with funds that were meant to be spent, and why certain construction work was of bad quality. Some cases were reported to the police and some of the monies recovered. In other cases corrupt officials or contractors who could not pay back the funds were asked to construct new buildings for the school.

The challenge for TAACC and the IBMs has been to use the justice system to get corrupt officials prosecuted for their actions. TAACC is currently engaged in equipping itself on how to better understand and utilise the justice system, to ensure it is able to collect proper evidence to be used in the courts. TAACC was also successful in generating the support of the Apac District Council, which passed a resolution in support of the Coalition's work. The close relationship with the District Council enabled TAACC to successfully lobby the Council for an independent forensic audit of the district finance department.

The Bundibugyo NGO Forum uncovered similar corruption issues in the education sector in its district. The Forum reported fraudulent cases of

contractors to the district and national administrative and political authorities, asking that these contractors be blacklisted, and for legal action to be taken against them. Through a CSO-led school mapping and headcount process, the CSOs found a fictitious school within Bundibugyo Town Council that was drawing UPE funds. This led to the termination of the contract for those public officers responsible.

Key factors of success

The essential component of the budget monitors project was the facilitators' ability to get buy-in through community stakeholder consultations before entering schools, and then continuing to work with these communities. By empowering ordinary citizens to carry out budget monitoring activities, the project tapped into the experiences of the beneficiaries of education service delivery, giving subsequent advocacy work greater credibility.

The successes can also be attributed to the political climate of the time, when, increasingly, corruption was no longer tolerated by political leaders and government was prepared to take action against corrupt officials at all levels of state institutions, due to CSO pressure. CSOs responded to national concerns about government corruption by conducting monitoring activities and holding officials accountable for their corrupt activities. The budget monitors' project served as an important initiative to monitor anti-corruption activities in grassroots service delivery.

The budget work was carried out at national and local levels, ensuring that partners targeted their advocacy campaign simultaneously at all levels of government. This resulted in impact at all levels, including the Executive, where corruption has become a key priority area for the government of Uganda, with an accountability department opened in 2008 in the Ministry of Finance to support these processes.

The education budget work described above consisted of community-based initiatives aimed at enhancing education provision for children in primary schools, and at limiting corruption by officials at all levels of education service delivery. Recommendations for undertaking this type of work, based on the lessons learned from the Uganda experience, are outlined below.

Build the capacity of children and other citizens to monitor school budgets and performance

- Get buy-in from all stakeholders at community, district and national levels, to ensure that communities and schools will co-operate.
- Facilitate a process of awareness-raising for school officials, parents and children, on the purpose and intended benefits of the project.
- Use child-friendly and accessible methods of transferring knowledge.
- Create a safe environment for children and adult budget monitors to freely participate and be heard.
- Involve adults who are supportive of children's issues, e.g. teachers, and who can support and assist children.

Support children's school monitoring initiatives

- Develop child-friendly and easily accessible monitoring tools for children to use to record their findings.
- Create a platform at school, community, district and national levels for children to disseminate and report their findings to policy-makers who can influence education policy and implementation.

Start an anti-corruption campaign

- Create public awareness of corruption at community and district levels, and of how it impacts negatively on service delivery and people's livelihoods.
- Form a small group of volunteers who can monitor and share information with communities on corruption cases at school and community levels.
- Build the capacities of the monitoring groups to ensure they know what they need to look for in education budgets, and how to verify whether those budgets were spent correctly.

Link community monitoring groups with other stakeholders

- Ensure that community monitoring groups are linked with relevant political and traditional leaders who can give them the necessary support.

Link local budget work to the national level

- Link local findings to national campaigns to ensure that awareness is created and action taken by relevant government officials.
- Involve the media to create awareness of corruption issues at local and national levels.

Conclusion

The case studies presented in this report illustrate the range of budget work initiatives that civil society organisations (CSOs) can undertake in the education sector, providing an insight into practical aspects of budget work that will be of use to other CSOs interested in starting their own programmes of budget work.

The cases from Bangladesh, Ghana, Kenya, Malawi and Uganda demonstrate how civil society has used budget work as an integral element of advocacy strategies to hold their respective governments to account; as a means for participating on the public platform at local and national levels; and as a way of ensuring that education budgets and programmes are implemented transparently. Collectively, they have:

- Held governments to account for their policy priorities and budget commitments
- Increased community and civil society participation in budget processes
- Encouraged transparency at all levels of government in terms of education policymaking, as well as budget design, implementation and monitoring.

Budget work has been used to influence government policies on achieving universal primary education (UPE). Many of the African CSOs have used budget monitoring at district and community levels as a way of holding governments to account for their policy commitments. Budget work has also been used to increase the transparency of government budgets. A number of CSOs have indicated that they now have more access to budget information at the national and district levels than before, although there is still considerable room for improvement in budget transparency at all government levels and institutions.

Common achievements

CSOs worked to build their own capacity and knowledge of budget work through specialised training programmes and the use of budget guides. This was used to engage in national and district budget-making processes, as well as to explain national and district budgets to audiences such as parliamentarians, other civil society groups and ordinary citizens. It helped them to understand the government's performance in service delivery and how the government could be influenced, through

budget work, to meet its objectives. This had helped many organisations to better understand the importance of budget work in the education sector, and the need for it to be systematically adopted as a key strategy for advocacy.

“Through local budget tracking programmes, communities have been able to highlight local challenges in education delivery, which have been used in national advocacy campaigns to influence education budgets and policies.”

Prior to the start of budget work initiatives in each of the countries, public participation in education service delivery amongst beneficiaries was either non-existent or of poor quality. In many cases, the reason for this was not that stakeholders did not value education, but was due to insufficient information on the education services available to them from the government, and a lack of awareness over the potential role that they could play to improve education services in their communities.

In all of the countries, communities were encouraged to monitor school budgets. CSOs would support through capacity building and by facilitating an enabling environment that was conducive to budget monitoring. Perhaps the most innovative example of this is from Uganda, where primary-age children monitored their own schools' budgets as well as the performance of their teachers and head teachers. In this case and in others, communities were able to collect information on school budgets and their implementation, and to use this to lobby for improved education service delivery. Such initiatives created community ownership of sustainable projects, which have since been scaled up by stakeholders in many places.

Through local budget tracking programmes, communities have been able to highlight local challenges in education delivery, which have been used in national advocacy campaigns to influence education budgets and policies. Information on the challenges of education delivery or the misappropriation of funds has been reported at the national level in forums with government officials and published in research reports. This link was often made in contexts where national governments

have a policy of decentralising basic services including primary education, making it important to build the capacities of local CSOs and citizens to understand the education system and how they are able to influence district and national budget processes.

In many cases, the timing of such work has been key. CSOs have conducted research at critical stages of the budget cycle (prior to both the budget and post-budget announcements). They have also participated in the review of national education policies, in order to influence policy- and budget-makers and ensure that education is prioritised as part of the national budget. In some cases, a key partner in this process has been parliamentarians. As demonstrated in the case of Bangladesh, parliamentarians are able to influence the government at the budget approval stage, as well as throughout the parliamentary calendar. Budget analysis carried out by CSOs can be disseminated to parliamentarians who may use this information to lobby for increased resources to be allocated to the education sector. This relationship between CSOs and parliamentarians has ensured that these stakeholders are able to work together, holding governments accountable for their financial and policy commitments.

Common challenges

One of the principle challenges encountered across the five countries has been gaining access to budget information from government officials. Often, there have been delays in answering requests for information, and in some cases the information has not been relayed at all. Information on government policies and budgetary details of education service delivery should be publicly available. In many cases it was found that communities had been asked to explain why they needed the information, resulting in a number of exchanges before access was granted. Some partners were forced to use their personal contacts to gain access to information, often under a veil of secrecy.

Despite more opportunities opening up for CSOs to engage in budget processes, a common challenge is that they still find it difficult to participate in the budget process at an early enough stage to guarantee that their work can have the intended impact. Civil society participation in the process is often not until the budget has already been agreed by the government. Therefore, when CSOs are eventually offered the opportunity to participate, the results of their attempts to influence the budget are not seen until the following financial year. Many CSOs feel that they have no involvement in the formulation of the budget, as the executive controls this stage of the budget process.

Lessons learned

As demonstrated by the innovative programmes in Bangladesh, Ghana, Kenya, Malawi and Uganda, budget work is a critical component for advocating for a child's right to education. These case studies have highlighted some lessons that are common to each of the five countries, which may be of relevance to budget work initiatives in other contexts.

Identify an issue that will serve as the starting point

Challenges in the education sector are numerous and it is important, therefore, to focus on one or two issues. Identify an issue that does not duplicate the work of other civil society groups.

Conduct research on education provision

A situational analysis on education can help to determine the causal factors of problems with education service delivery. It would also be useful to do an initial scoping exercise of the education budget to gain some insight into government and donor expenditure on education and their priority areas.

Accessing information from government

Firstly, it is important to understand the formal channels for accessing information from government institutions. If these formal channels do not work, try obtaining information directly from individuals in particular institutions. It is important to know who can give you information, and to ensure that the individual's identity is protected if necessary. If you do have the necessary contacts, it will be important to build relationships with key officials.

Focus on the local and national levels simultaneously

Service delivery occurs at the community or district level, and is where evidence of any inadequacies in government provision will be apparent. However, it is key decision-makers at the national level who will be able to affect what happens at the local level. CSOs therefore need to focus their work simultaneously at both levels: where services are delivered and where the power to change them is made.

Understand the country budget processes

It is important to start by building an understanding of national budget processes, in terms of the:

- Timing of the four main budget stages: formulation, approval, implementation and auditing
- Main actors and their roles at each of the four budget process stages

- Entry points for civil society participation in the budget process.

It is also important to be aware of any separate, parallel or simultaneous budget processes for national and district levels.

Build strategic partnerships

These may already be CSOs conducting budget work in country. It is best to find out who these organisations are, what type of budget work they are doing, and what possibilities there are for collaboration. It is not necessary to reinvent the wheel, so search for other organisations with the skills and knowledge that could support your organisation’s budget work.

Build capacities of all partners at national and district levels on budget work

Knowledge of budget processes is important for planning advocacy and lobbying activities. Partners at both national and district levels need to know at what point and how they can participate. This type of information needs to be shared with communities to ensure they are aware and also have the necessary skills to participate and monitor budget implementation.

Create community ownership of the project

Budget work initiatives benefit from community ownership, which can ensure long-term sustainability. Community ownership ensures that local people play an active role and remain committed to education delivery in their communities in the long term. This can be achieved by explaining the benefits of their involvement – such as improved educational outcomes and changes in the system of education delivery.

Continually document the project processes

This will inform internal and external reviews on the impact of budget work. Documentation is also useful for other CSOs to find out about the rationale for the project, what challenges were encountered, and how those challenges were overcome.

The five case studies and the lessons learned during the implementation of the projects provide valuable insights for CSOs, development agencies and governments in developing countries that are implementing similar programmes of education budget work. The case studies illustrate how CSOs advocating for children’s right to basic education can use budget work as a tool to hold their governments accountable for their commitments, and to demand transparency and improvement in service delivery.



Classroom at Bweyde Primary School, Uganda/Gideon Mandel, ActionAid

Bibliography

- Anyuru, M. A. (2006) *Best Practices in Budget and Anti-Corruption Work: The Apac Anti-Corruption Coalition, CCF Acenlworo Children and Family Programme, and Uganda Adult Education Network*, Kampala: Commonwealth Education Fund
- CEF Bangladesh (2005) *Commonwealth Education strategy Bangladesh Dhaka*: Commonwealth Education Fund
- CEF Ghana (2005) *Second National Strategy 2005-2007* Accra: Commonwealth Education Fund
- CEF Uganda (2003) *Strategies to strengthen the capacity of civil society networks to advocate for Education for All in Uganda* (2003) Kampala: Commonwealth Education Fund
- Chimombo, J. (Ed.) (2007) *The Report of Civil Society Monitoring of the Malawi Government Education Budget for the Fiscal Year 2006/07... Mid way to 2015 Education for All Goals* Lilongwe: Malawi Education Network
- De Renzio, P., Azeem V. and Ramkumar V. (2006) *Budget Monitoring as an Advocacy Tool: Uganda Debt Network* Washington D.C.: International Budget Project
- Elimu Yethu Coalition (2004) *Monitoring of the Free Primary Education and establishing the unit cost of primary education in Kenya* Nairobi: Elimu Yethu Coalition
- Foster, M. and Fozzard, A. (2000) *Aid and Public Expenditure* Working Paper No 141 London: ODI
- FTI (2006) *Analysis of Official Development Assistance* Washington DC: FTI Secretariat
- GNECC and NNED (2007) *User Fees, Capitation Grant and the Quest for Free Universal Quality Basic Education in Ghana: an impact study of government's intervention in the financing of basic education in 16 districts* Accra: Ghana National Education Campaign Coalition and Northern Network for Education Development
- Idasa (2002) *Child Budget Analysis: Training Manual* Cape Town: Children's Budget Unit, Idasa
- Ministry of Finance, Planning and Economic Development (2008) *Background to the Budget 2008/09 Fiscal Year: Achieving Prosperity for All through Infrastructure Development, Enhancing Employment and Economic Growth* Kampala: The Republic of Uganda
- Northern Ghana Network for Development (2004) *Community Scorecards, Module 1: Facilitating the Community Scorecard* Tamale: Northern Ghana Network for Development
- Rahman A, Kabir, M. and Muksudul Alam. A. K. M. (2004) *Public Expenditure in Primary Education in Bangladesh: An analysis* Dhaka: The Innovators
- Robinson, M. (2006) *Budget Analysis and Policy Advocacy: The role of non-governmental public action* Working Paper 279 Brighton: Institute of Development Studies
- Shapiro, I. (2001) *A Guide to Budget Work for NGOs* Washington DC: International Budget Project
- Woodrow Wilson School of Public and International Affairs (2006) *Free to Learn: A rights-based approach to universal primary education in Kenya* New Jersey: Princeton University

