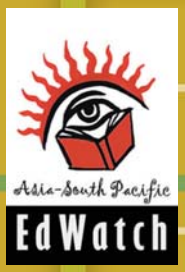

Asia-South Pacific Education Watch

Education Watch Toolkit

A Resource Pack for EFA Research and Monitoring

Module 3: Education Budget Tracking

About ASPBAE

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

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Education Watch Toolkit
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Asia South Pacific Association for Basic and Adult Education (ASPBAE)

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Asia South Pacific Association for Basic and Adult Education
Learning Beyond Boundaries

Education Watch Toolkit

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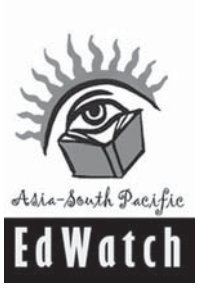
Module 3: Education Budget Tracking



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Acronyms

ASPBAE – Asia South Pacific Association for Basic and Adult Education
CAMPE – Campaign for Popular Education (Bangladesh)
CED – Coalition for Educational Development (Sri Lanka)
CSO – Civil Society Organisation
EdWatch – Education Watch
EFA – Education for All
FGD – Focused Group Discussion
GMR – Global Monitoring Report
GNP – Gross National Product
MoF – Ministry of Finance
NER – Net Enrolment Ratio
NGO – Non-Government Organisation
PCE – Pakistan Coalition for Education
PRA – Participatory Rural Appraisal
PTA – Parent-Teacher Association
UNESCO – United Nations Educational, Scientific and Cultural Organisation
UNICEF – United Nations Children's Fund

Doing budget analysis, E-Net Philippines

Education Budget Tracking

THE REGIONAL CONTEXT[1]

The country's national budget is a reflection of its government's overall vision and development priorities. It serves as the financial plan, showing what resources are available, how such resources will be collected and where they would be spent on, over a given period, in order to achieve national objectives and goals.

In a paper for the UNDP/SEPED Conference Paper Series, Cagatay, Keklik, Lal and Lang (2000) referred to the national budget as the instrument by which governments "allocate resources, provide basic social services, ameliorate income and wealth disparities, stabilise prices, and generate economic growth and employment[2]" (p. 12).

---

[1] All data, unless otherwise indicated, were taken from *EFA Global Monitoring Report 2010, Reaching the marginalized.* (Paris, UNESCO/Oxford University Press, 2010). http://www.unesco.org/en/efareport/reports/2010-marginalization/

[2] SEPED means Social Development and Poverty Elimination Division of the United Nations Development Programme (UNDP) and the Conference Paper Series aimed to generate discussions on poverty eradication and social development.

Budgeting is a fundamental function of government. Improving the national budget system in general and the education budget system in particular is a critical concern to address the gap and improve the utilisation of resources so as to better address the shortfalls in achieving Education for All. The sad fact is that governments across the region have been under-spending in education, with education budgets representing a small part of the national budget and only a miniscule percentage of the Gross National Product (GNP). This financing deficit in education explains in large part many of the persisting problems in education access and quality in most countries of the Asia-Pacific region.

Data from the EFA Global Monitoring Report 2010 (GMR 2010) shows that the Asian region spends the least in education, with a total public education expenditure of 3.6% of the Gross National Product (GNP) in 2007 in East Asia and 3.8% in South and West Asia. The corresponding median figure for developing countries with available data was 4.5% while the world average was 4.9%. Developed countries are spending much more at an average of 5.3% of GNP.

In the Pacific, the expenditure level varied greatly, with the poorer countries spending generally less than 3% of GNP. The Philippines (2.3% of GNP) and Cambodia (1.7% of GNP) are the lowest spenders in the region. At the other end are Maldives[3], Bhutan and Thailand which spent 8.3%, 5.8% and 4.0% respectively. As of 2007, only Thailand allocated more than 20% of its national budget for education, earmarking 20.9% for the sector. The rest of the countries allocated around 15% or less, with Pakistan registering the lowest allocation at only 11.2% of its national budget[4].

The low level of public investment in education in most Asian and Pacific countries has a tremendous impact on literacy, school access and the quality of education delivered to school children. Low spending level translates to inadequate and poor infrastructure, lack of textbooks and teaching materials, and massive teacher vacancies. To generate additional resources, school administrators require the payment of school fees to cover expenditure items that are not provided for by the state.

The inadequate budget allocated for education is further eroded as a result of inefficiencies, corruption and poor management which are prevalent in many countries in the region. The limited funds for education are made even less effective as a result of misaligned allocations which discriminate against rural, remote and depressed areas and against programmes which are supposed to cater to the poor and disadvantaged groups.

---

[3] Data for Maldives is from the EFA Global Monitoring Report 2006.
[4] See Statistical Table 11 of the EFA Global Monitoring Report 2010.

This low-level education spending worsens disparities and inequity, creating gaps in the education system that affects most especially the poor, the marginalised and the vulnerable groups. School fees and privatisation of the school system discriminate against those who cannot afford fees, thereby forcing poor children to drop out of school.

For all these reasons, education budget tracking is seen as a critical component of civil society advocacy for education. Unless financing gaps are addressed, a significant number of developing countries will find it difficult to achieve Education for All by 2015.

NGO INVOLVEMENT IN BUDGET WORK

While some Non-Government Organizations (NGOs) have started in recent years to engage in activities that concern government budgets, doing budget related work such as budget analysis, budget tracking and budget advocacy is still something new for many NGOs.

Budget documents and procedures can be complex and made even more complicated by the difficulty in accessing relevant information. Moreover, the process of formulating education plans and budgets is not transparent, with very little space for civil society and public participation. Nonetheless, with appropriate support and training, budget work can be made simple and understandable.

One of the important activities in education budget work is budget tracking, which entails monitoring, reviewing, checking and comparing the information on the flow of funds for the education sector. A first step in budget tracking is understanding the budget process in particular countries and identifying key issues that impact on funding flow, management and utilisation.

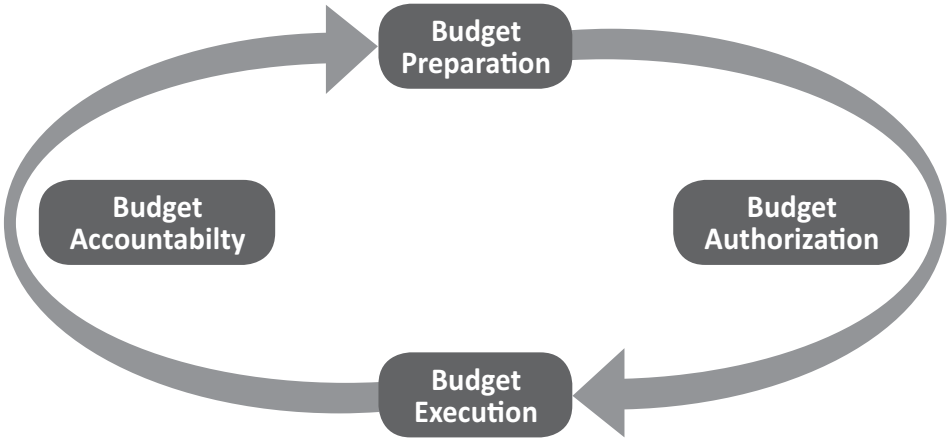
OVERVIEW OF THE BUDGET PROCESS

Countries have different levels of budget-making and utilisation depending on their governance structures and extent of devolution. In general, however, the national budget process or budget cycle goes through four stages namely formulation, enactment, execution and audit.

In most countries, the executive branch of the government formulates and puts together the budget based on its development framework, considering the prevailing macroeconomic environment and international constraints. The parliament or the legislature acts on the proposal and approves the budget along with its amendments. The budget is then implemented by the respective government agencies based on the approved budget items and in accordance with the guidelines set by the Finance Ministry.

Audit is done at the end of the cycle to ensure that the resources are used as mandated by the approved appropriation and used effectively to meet performance targets. Audit is usually carried out by an independent body or by the legislature using its oversight function.

THE BUDGET CYCLE



Preparation
The budget is drafted and put together by the executive branch of the government.

Authorization
The budget is submitted to the legislature for discussion, amendment and approval.

Execution
Policies, programmes and activities as specified in the budget are carried out.

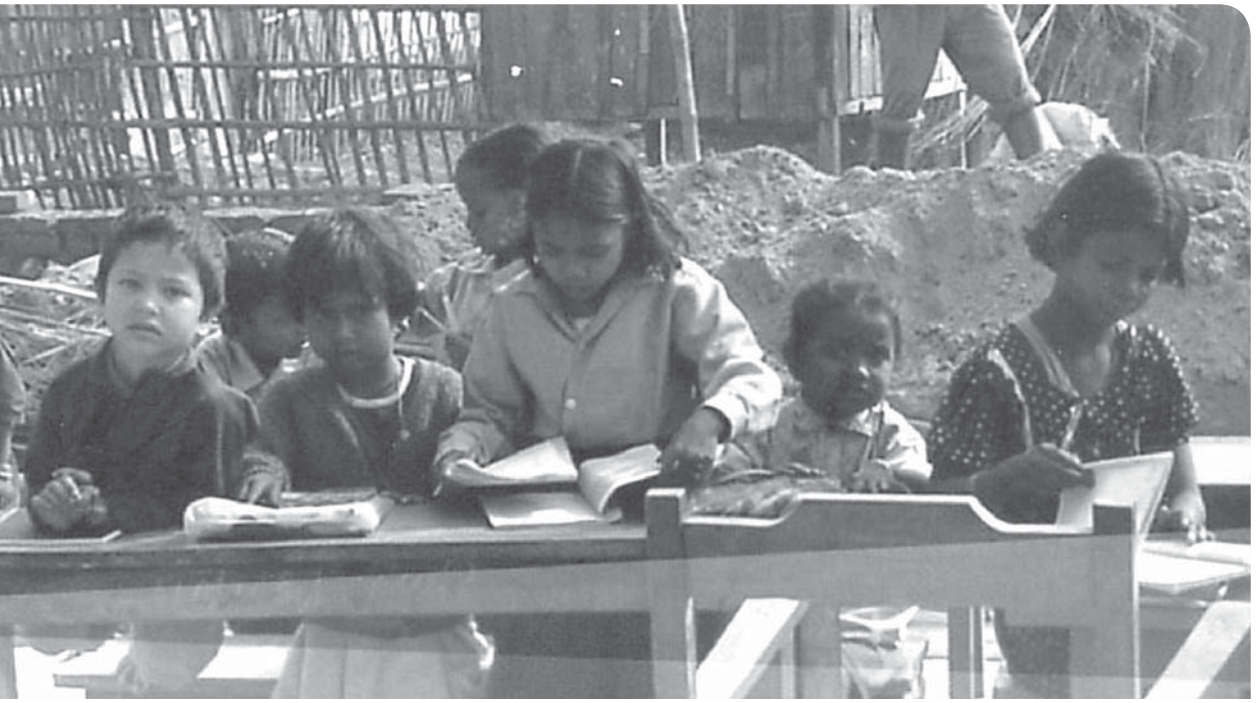
Accountability
Budget expenditure is reviewed and assessed for effectiveness.

As mentioned, different countries may differ in the process of budget making and execution. The example below gives a more detailed illustration of the budget cycle.

Detailed Steps in the Budget Process

Step 1 →	Ministry of Finance (MoF) formulates broad financial guidelines based on macroeconomic assumptions and the estimates of revenues and expenditure.
Step 2 →	Budget call circulars are issued for preparing budget estimates with the corresponding ceilings.
Step 3 →	Government units prepare and submit their respective budget estimates in accordance with the guidelines and parameters set.
Step 4 →	Budget estimates are reviewed and scrutinised by the MoF; technical consultations may be called to discuss further the submission.
Step 5 →	The MoF consolidates the budget estimates and endorses to the Cabinet for approval.
Step 6 →	The proposed budget is submitted to Parliament/National Assembly for review and enactment.
Step 7 →	The proposed budget is discussed and debated in plenary and referred further to specific committees for closer review.
Step 8 →	The concerned ministries and agencies are summoned to defend their respective proposals; hearings are conducted to present the budget for further review.
Step 9 →	Revisions are introduced and the final budget is voted upon.
Step 10 →	The budget is approved and adopted.
Step 11 →	Funds are released based on the approved budget.
Step 12 →	Government units disburse funds based on approved budget and in accordance with existing policies and procedures.
Step 13 →	Government units submit periodic and annual reports of expenditure and fund status.
Step 14 →	Expenditure monitoring is done in the course of budget implementation. Performance evaluation and audit are done at the end of the fiscal year.

Source: Asia South Pacific Association for Basic and Adult Education (ASPBAE). 2009. Follow the Budget Trail: A Guide for Civil Society. Philippines: ASPBAE



Budget constraints - children in outdoor school, Nepal

BUDGETING FOR EDUCATION

For the education sector, the start of the budget cycle requires schools to prepare their respective school improvement or development plans. Based on these, budgets are formulated in accordance with the guidelines and ceilings prescribed by the education and finance ministries. In most countries, budgeting is supposed to be done with the active participation of the school committees. In actual practice, however, there is very little participation of local stakeholders in preparing the school budget[5].

As previously mentioned, a country's budget process is influenced by its governance structure and extent of devolution. In a centralised system, school budgets are consolidated from the district up to the province and state levels. The consolidation ends at the national level where the proposed budget of the entire education sector is finalised. In countries with decentralised setups, the school and district budgets are incorporated in the local government budgets.

Once the education budget is approved and enacted, it is implemented with the corresponding funds flowing from national to regional/provincial and district levels until they reach down to the schools. In actual practice, fund disbursements go through a

[5] Please refer to the EdWatch summary reports on Pakistan, Nepal and Sri Lanka to read about the lack of participation in the budget process. See ASPBAE EdWatch Publications at http://www.aspbae.org/

long and complicated process. Bottlenecks and related problems are usually experienced which result in delays, non-remittance, mismanagement and under-utilisation of funds allocated to particular schools and specific expenditure items. Budget work, and especially budget tracking, plays an important role in ensuring the integrity of the budget execution and in monitoring whether resources are disbursed in accordance with budget allocations and timelines.

EDUCATION BUDGET TRACKING INSTRUMENTS

The education budget tracking instrument which was developed as part of the Education Watch initiative is designed to generate data, simplify documents and systematise relevant information concerning the budget to serve the following specific objectives:

1. Facilitate budget analysis and better understanding of the budget process and its implementation;
2. Monitor and identify bottlenecks and problem areas in budget implementation at the national level down to districts and schools;
3. Understand disbursement procedures, determine actual funding flow and utilisation, and verify whether funds reach the intended beneficiaries;
4. Facilitate civil society monitoring and participation in education planning and budgeting;
5. Assess the impact of funds in achieving education objectives;
6. Offer recommendations for future actions and interventions.

Over the long term, the budget tracking initiative aims to increase the budget for education, ensure its efficient utilisation, promote transparency and civil society participation in the budget process, and ensure impact of funded programmes to achieve education goals.

Basic Content

Information needed to monitor the education budget is taken from the key budget documents at the national, local and school levels and through interviews of key informants which include local executives, district education officers, school principals, teachers, school management committee members, parents, students, civil society representatives and community leaders.

A. Basic Content of School Information Questionnaire

1. Basic School Information – *Location, proximity, school type, infrastructure and facilities, enrolment size, number of teachers, date of establishment*
2. Performance indicators – *Net Enrolment Rate; Cohort Survival, Completion, Dropout Rates; Pupil-Teacher Ratio, Class Size, etc.*

3. School Development Plans – *Coverage and quality of plan; participation of stakeholders in planning process; implementation*
4. School Budget – *amount, adequacy, priority allocations*
5. Participation in Budget Process – *stakeholders/CSOs involved in budget formulation*
6. Status of School Committees – *presence of and participation in planning and budgeting*
7. Sources of funds – *other fund sources apart from central fund*s
8. Budget flow and releases – *actual funds received as per allocation and timeliness*
9. Fund Utilisation – *amount of funds actually spent and specific items*
10. Problems related to receipt, allocation and management of financial resources
11. Community/Parent contributions – *expected and actual contributions*
12. School fees – *expected and actual contribution of students for academic year*

Target Respondents

1. Principal or Head teacher
2. Teachers
3. Parents
4. Students
5. Village Officials
6. Community Leaders

B. Basic Content of District/Provincial Information Questionnaire

1. Description of the budget process, structure and components (budget categories, programmes and items)
2. Policies, guidelines, parameters and indicators used in determining needs, budgets and special allocations for schools, districts, provinces
3. Offices and persons involved in the budget preparation, finalisation and approval
4. Transparency and participation in budget preparation and implementation; role of civil society in the budget process, if any
5. Identification of fund sources; contingency measures to fill gaps in the approved budget
6. Description of funding flow – from central down to districts and schools
7. Disbursement procedures, timelines and bottlenecks
8. Expenditure monitoring and reporting system
9. Main issues and problems, and solutions taken to overcome such
10. Reform areas and recommendations to improve the education sector budget process, including disbursement and utilisation

Target Respondents

1. District/Provincial education officers
2. District/Provincial finance officers
3. School Division directors
4. Local Government officials
5. Teachers' federation officers
6. Parent-Teacher Association (PTA) officers

Methodology[6]

A mix of data-gathering approaches can be done to obtain relevant information from the target respondents as outlined above:

1. Structured interviews - a structured set of fixed questions is administered to the target respondents by survey enumerators.
2. Semi-structured interviews – interviews of target informants are conducted using interview schedules containing a list of relatively broader questions compared to the structured questionnaires to guide the conduct of the interview.
3. Focused Group Discussions (FGD) – involves a manageable group of informants who sit together to discuss particular questions or issues, providing information and insights related to the topic.
4. Workshops – involves a group of stakeholders who sit together to discuss a specific topic based on a set of questions and come up with a clear output in the form specified to respond to these questions.

Other sources of information on the budget:

1. Constitutional and legal provisions on the budget process
2. Main budget documents, including guidelines and procedures for preparation and execution
3. Budget analysis papers
4. National audit and budget and monitoring reports
5. Performance and financial statistics from the Ministry of Education
6. Household surveys

[6] Refer to Overview of the Research Process for a more detailed discussion on data gathering methods *(Annexure of Education Watch Toolkit: A Resource Pack for EFA Research and Monitoring).*

Step-by-step guide in carrying out a budget tracking initiative:

1. *Collect budget documents from reliable sources.*

   National budget documents are usually available at the government ministries responsible for planning, finance, budget and education and from parliament and other legislative offices. At the local level, budget information can be obtained from local government units and zonal, division or district education offices. Some government offices have also begun to publish budget documents through the internet for better public access.

2. *Study the budget issues and problems.*

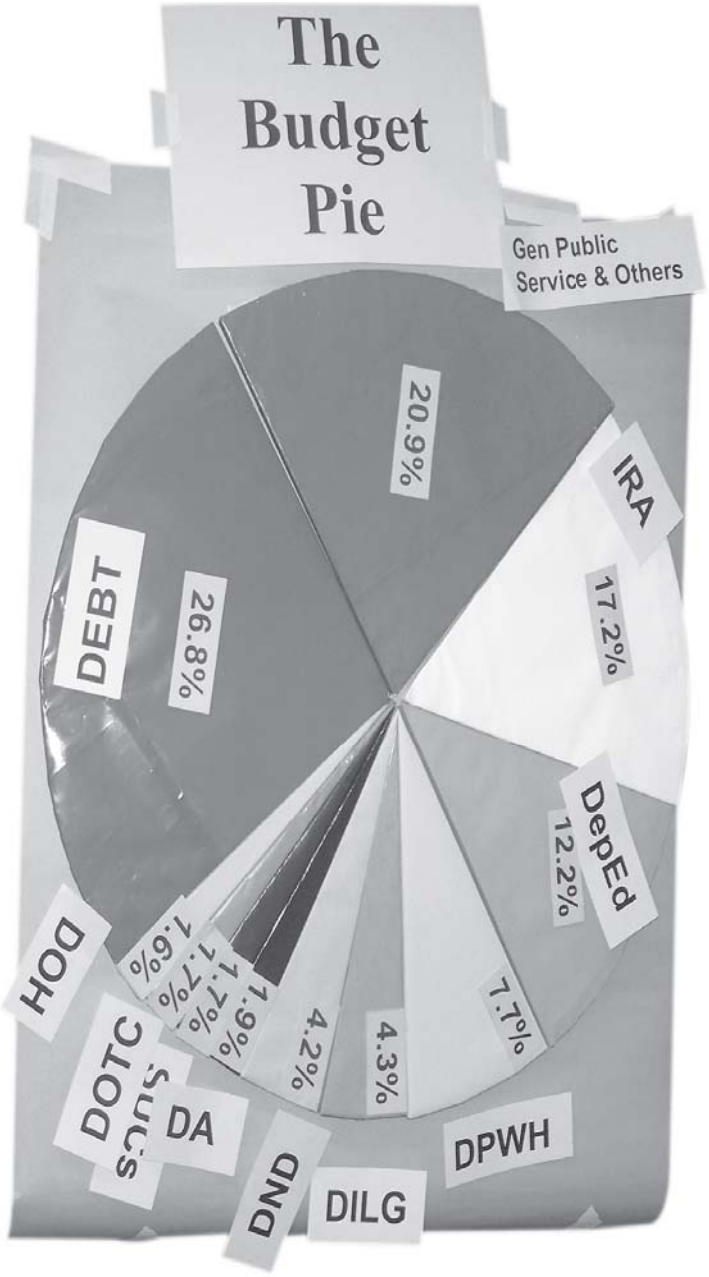
   Reviewing budgets and audit reports give important insights on the issues and problems related to education sector financing. How much is the budget allocated for education compared to those allocated to other sectors? Is the education budget adequate? Does the budget reflect the priority concerns in the education sector? Do plans translate into programmes and into funding? Is the budget increasing compared to previous years and by how much? How do the budget figures compare with international benchmarks? Assess sensitivity of the budget to girls and women, and to disadvantaged groups.

3. *Identify the objectives of a budget tracking exercise.*

   Once the key issues of education budget are known, the specific focus of a budget tracking initiative has to be set. Budgets are not easy to monitor. The objectives, coverage and focus must, therefore, be clear from the start to save on time, resources and energy for research. This will ensure a clear direction and useful results for the tracking exercise.

4. *Formulate the appropriate methodology and the budget tracking instruments.*

   The methodology for tracking the budget will depend on the particular objectives of the tracking initiative, the information required, the level of access to budget documents and data, the willingness of the government to share data, and the presence of alternative sources of information. A combination of approaches is usually necessary to effectively track the budget. Apart from document review and key informant interviews, surveys, focused groups discussions and observations are also proven effective methods for data collection. The budget tracking instruments can be developed and customised based on existing instruments that have been tested and used elsewhere in the Asia Pacific region. Since countries and circumstances on the education situation differ, it is recommended that the instruments be adapted as needed to cohere with the local situation.



Budget tracking workshop, E-Net Philippines

5. *Gather the needed data using budget tracking instruments and the relevant methodology.*

   Obtaining budget documents and expenditure data can sometimes become a difficult exercise as government officials are not used to sharing budget information to the public. Thus, it is important to observe the necessary protocols, secure endorsements from respectable officials and agencies, and build rapport with target government offices and personnel. Information provided by school officials, teachers, parents, students and other stakeholders are important to validate and substantiate government budget information. These may be critical sources of information if the government remains uncooperative and unwilling to share information on the budget and expenditure.

6. *Analyse the data.*

   The analysis should assess participation and transparency in the budget process, the funding flow and bottlenecks, the roles and capacities of key actors, funding utilisations, efficiency and wastage, and reform areas. The study should also come out with a summary of findings and a set of recommendations related to financing of the education sector.

7. *Publish the findings.*

   Once the findings have been written up in a report, these can then be shared with others who could learn and benefit from the budget tracking study. There are different media through which the findings can be disseminated – through press releases, journal articles, newspaper or magazine features, and popular

print, broadcast and internet platforms.

SAMPLE BUDGET TRACKING INSTRUMENTS

The Annexures include the following sample instruments as guides for conducting budget tracking:

Annex 1: Coalition for Educational Development (CED), Sri Lanka - Study on the Investment and Utilization of Financial Resources in Education, 2008. The survey questionnaire for Principals asks about basic information about the school; the development planning process; the financial provisions and funding sources; teacher appointment, deployment and financing; the school budget process, the annual expenditure and utilisation; and the financing problems.

The interview guide for Zonal Education Officers and Planning Officers inquires about the budget preparation, specifically on needs identification, allocation and approval process; funding sources and stakeholders participation; the budget timelines, delays in fund releases and fund utilisation; auditing efficiency and transparency; impediments and difficulties.

Annex 2: Pakistan Coalition for Education (PCE) - Education Financing and People's Aspirations in Pakistan. The Data Form at the District Level is a comprehensive form to collect information on school facilities and enrolment data; sector-wide budget allocation and priorities; funding provision and utilisation; external resources; and grants received and their utilisation.

The interview guide for the Education District Officers inquires about disadvantaged groups; the role and representation in district management; the influences and impact on policy and budget prioritisation; the issues in fund utilisation; and the external influences/pressures on budgeting.

The Focused Group Discussion (FGD) guide for parents and members of the Parent-Teacher Associations (PTA) and the School Management Committees (SMC) asks about the school environment, education quality, the role of teachers, gender related issues and priority concerns the government should give attention to.

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Annexures

ANNEX 1: COALITION FOR EDUCATION DEVELOPMENT, SRI LANKA - STUDY ON THE INVESTMENT AND UTILIZATION OF FINANCIAL RESOURCES IN EDUCATION[1]

EXTRACT FROM THE SURVEY QUESTIONNAIRE[2]

Questionnaire for Principals
(Collect data for 3 years)

1. Basic Information about the School

Name of the School : .....
School Type : National ☐ 1AB ☐ 1C ☐ 2 ☐ 3 ☐

Zone : .....

District : .....

Distance from the highway : .....

Are buses adequately available?: Yes ☐ No ☐

Location (including matters related to congeniality / transport difficulties etc.

_____
_____
_____

		Year 1	Year 2	Year 3		Year 1	Year 2	Year 3
Number of students:	Female	_____	_____	_____	Male	_____	_____	_____
Number of teachers:	Female	_____	_____	_____	Male	_____	_____	_____

A short account on the availability of buildings, desks and chairs, library facilities, toilets etc. as regards the needs of teachers and students: _____
_____
_____

2. Planning

Has an annual development plan been prepared for the school? Yes ☐ No ☐

If yes :

i. Who prepared the plan? _____
ii. How was it prepared? _____
iii. Period of preparation: _____
iv. Facts based for planning: _____

---

[1] No part of the questionnaires in the annexures can be used or reproduced without the written permission from the Asia South Pacific Association for Basic and Adult Education (ASPBAE).

[2] The complete set of survey questionnaires used in the EdWatch studies is available upon request from ASPBAE.

v. Approval obtained from the authority: Yes ☐ No ☐

Were those plans properly implemented: Yes ☐ No ☐

vi. If 'No' what are the reasons ? _____

_____

2.1 Preparation, implementation and supervision of school level plans

i. Contribution of management board : _____

_____

ii. Contribution of teachers :_____

_____

iii. Contribution of parents / SDS : _____

_____

iv. Contribution of students :_____

_____

v. Contribution of school community : _____

_____

vi. Impediments to implement the plan :_____

_____

vii. Course of action / suggestions to overcome those impediments: _____

_____

3. Plans, policies and financial provisions

i. Describe the problems in implementing the plans and policies prepared at national, provincial, zonal, divisional and school development society levels if any. _____

_____

ii. Financial provisions received

Source	Year 1	Year 2	Year 3
Government			
Government			
Non governmental			

iii. Is there a mismatch between these financial provisions and the school requirements?

Yes ☐ No ☐

If yes, what are the reasons for not receiving the required provisions?_____

_____

Who prepares the budget proposal for the school? _____

_____

How? (The facts based and how they are obtained)_____

_____

Did the school community take part in preparing the budget?

Yes ☐ No ☐

If yes who and how?_____

_____

_____

iv. The other institutions and persons who provided assistance to school

Sector	Assistance received / Contribution
School earnings (halls, canteen)	
Past pupils	
Non government organizations	
Contribution by labour	
Other 1	
Other 2	

4. Government Financial Provisions

i. In what ways are they received? _____

_____

ii. Were they received according to the approved plan?

Financially: Yes ☐ No ☐ By material: Yes ☐ No ☐

iii. If received, how much?

Financially: _____By material: _____

iv. What is the value of the aforesaid financial and material receipts?

Financial: _____Material: _____

v. If not received, for what reasons?

a. _____

b. _____

c. _____

d. _____

Who supervise(s) and how whether the school received according to a determinant, the required financial and material resources and whether they are utilized properly? _____

_____

Does the school community have a hand in it and why? _____

_____

4.1 Human resources- Give a description about teacher shortage (Problems connected with the receipt and management of human resource in relation to national level indicators for quality education).

_____

i. Volunteer teacher appointments (quality) if relevant. _____

_____

ii. How much money was received outside the plan? _____

_____

iii. How much material resources were received outside the plan? _____

_____

4.2 Problems related to the receipt, allocation and management of financial resources, if any?

_____

4.3 Problems related to the receipt, allocation and management of physical resources, if any.

_____

5. Deployment of resources

i. Among sections/ grades: _____

ii. Teaching learning process and co-curricular activities: _____

iii. Management of the deployment of resources: _____

iv. Was the received money used only for the basic needs? _____

v. Are there problems in not spending quality inputs for specified tasks? _____

6. Annual Expenditure

i. Which of the following items was money spent on?

- Students' welfare ☐
- Co-curricular activities ☐
- Development activities ☐
- Celebrations and functions ☐
- Sports activities ☐
- Security measures ☐
- Teacher training ☐

ii. How provisions were received for respective items.

Items	How provisions were received	Quantity	Approved head in the plan	Other matters

iii. Were monies spent according to circulars and departmental regulations? Yes ☐ No ☐

iv. Problems faced when spending money: _____

v. The balance left in accounts at present (indicate the line item) _____

vi. Reasons for leaving a balance? _____

vii. For what do you expect to use the balance? _____

viii. How far the transparency is abided by during the budgetary process? _____

ix. Can the public have easy access to budget estimates and other relevant information? _____

x. What are the major problems you face in preparing budget estimates? _____

xi. What major drawbacks are there in the zonal office in mobilizing money? _____

xii. What courses of action exist to solve the problems that emerge in the budget process? _____

Study on the Investment and Utilization of Financial Resources in in Education

Interview Schedule for Zonal Education Officers and Planning Officers

Instructions: This is a semi-structured interview schedule. Therefore you are at liberty to ask questions apart from those set out here to elicit required information. As the information you receive may be descriptive, you may write them in different sheets under respective question numbers. You may also note down the special information likely to be provided by the respondents and also the information about the respondent if you think such details are useful for this study.

1.1 What sources provided money to your zone to implement the (Year) budget?
1.2 Out of the total estimated budget for your zone in (Year), what percentage did you receive from the above sources?

2.1 When was the preparation of budget proposals for (Year) started in your zone?
2.2 By the time the zonal budget was being prepared for (Year), had you received project plans and budgets of all the schools in advance? Did you use them for the preparation of the budget?
2.3 Who were the stakeholders who took part in the preparation of the budget?

3.1 Did you ever have to deviate from your independent process of budget preparation due to some sort of external influence?
3.2 If so, what were those influences? Describe.

4.1 Before staring the preparation of budget proposal for (Year), have you been informed, at least the gross amount of the provision that could be allocated to you?
4.2 If so, who provided such information?

5.1 What course of action did you follow in the preparation of budget proposals?
5.2 How did you identity the needs of the schools in your zone?

6.0 Out of the total zonal provision, what amounts were allocated for the following?
- Primary education
- Secondary education
- Capital expenditure
- Recurrent expenditure

7.1 In allocating money for the above items, did you have to focus your attention on the number of students rather than the needs?
(Did you have to follow the NBUCRAM formula?)
7.2 Do you think that the above formula is a successful mechanism for resource allocation? Explain.
7.3 How do you identify the genuineness of the needs of schools?

8.1 When and to whom did you complete and handover the budget proposals for (Year)?
8.2 Subsequent to the handing over of budget proposals, what series of events followed till you received the approved provision?

9.1 When did you first receive the provisions for (Year)?
9.2 Was the remaining period of the year sufficient to spend the monies so received meaningfully and comfortably?
9.3 Did you receive the entire provision you requested through budget proposals?
If not, was there any discrepancy? Give details.
9.4 If there was a discrepancy, how could that be bridged?
9.5 In case where such a discrepancy appeared, was the provision sufficient to carry out the planned activities?
If not sufficient, what were the difficulties you faced?

10.1 In spending the monies you received, did you have to abide by strict rules and regulations? Or, did you have freedom to spend them flexibly to suit the case or occasion?

10.2 Did you ever transfer provisions from one line item to another depending on the requirement? Is such a transfer permitted by the existing protocols?

10.3 What were the consequences of such a transfer if any?

11.0 Is there a monitoring and supervision mechanism to ensure that the schools efficiently use the financial provisions? Explain.

11.1 Who carried out those activities?

12.1 What were the impediments and difficulties that confronted you in handling money and the budget process?

12.2 What were the strategies you followed to overcome them if any?

13.1 Could you fully utilize the monies allocated for (Year)?

13.2 If not, what were the reasons?

14.1 Do you think that there is wastage of financial resources in the present budgetary process?

14.2 If so, why? Explain.

15.0 Are you accountable for the utilization of provisions by schools?

16.1 How do you perceive the efficiency of the present practice of auditing?

16.2 How do you think that the practice of auditing can be improved as a developmental activity?

17.1 Are there facilities for Civil Society Organizations and other stakeholders to access details on provision, allocation and utilization of financial resources? Describe.

17.2 An opinion is in place that the participation of Civil Society Organizations is a must for the entire budget process including planning, allocation and monitoring. What is your view in this regard?

ANNEX 2: PAKISTAN COALITION FOR EDUCATION (PCE) – STUDY OF EDUCATION FINANCING AND PEOPLE'S ASPIRATIONS IN PAKISTAN

EXTRACT FROM THE SURVEY QUESTIONNAIRE[1]

Data Collection Form at District Level

In order to fill this form get the details as much as possible and conduct Focused Group Discussion (FGD) or interviews later in light of the data collected through this format. Please also use extra sheets, if required. It is suggested to collect any supporting materials (for the past 5 years) including detailed budgets, reports and any other written material supporting this research study.

Name of the Data Provider:_____ Designation: _____
Address: _____ Name of Data Collecting Organization:_____
Data Collected by: _____ Verified by: _____
Date of Data Collection: _____ Name of the District: _____

SECTION I: General information of the district

1. Statistics of primary schools at the district level (Year 1)

Area	No. of Schools			Enrolment			Teachers postings in schools			Posts Vacant		
	Boys	Girls	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Rural												
Urban												

2. Statistics of primary schools at the district level (Year 2)

Area	No. of Schools			Enrolment			Teachers postings in schools			Posts Vacant		
	Boys	Girls	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Rural												
Urban												

[1] The complete set of survey questionnaires used in the EdWatch studies is available upon request from ASPBAE.

3. Details of missing facilities (Year 1)

Sr No	Name of facility		Primary Schools		
			Male	Female	Total
1	Boundary Walls	Rural			
		Urban			
2	Latrine Facility	Rural			
		Urban			
3	Drinking Water	Rural			
		Urban			
4	Teacher Shortage	Rural			
		Urban			
5	Electricity	Rural			
		Urban			
6	Dangerous Building	Rural			
		Urban			
7	Furniture	Rural			
		Urban			
8	Additional classrooms	Rural			
		Urban			

4. Details of missing facilities (Year 2)

Sr No	Name of facility		Primary Schools		
			Male	Female	Total
1	Boundary Walls	Rural			
		Urban			
2	Latrine Facility	Rural			
		Urban			
3	Drinking Water	Rural			
		Urban			
4	Teacher Shortage	Rural			
		Urban			
5	Electricity	Rural			
		Urban			
6	Dangerous Building	Rural			
		Urban			
7	Furniture	Rural			
		Urban			
8	Additional classrooms	Rural			
		Urban			

4. Funds received at the district level (Provincial Government + Tied Grants + Dist. Own Resources) under Annual Development Budget (ADB)[2]

Time Period (Year)	Total Budget Received			Total	Total Budget Allocation			Budget utilized	Unutilized Amount
	Provincial Govt.	Dist. Own Resources	Tied Grants		ADB[3]	Tied Grants[4]	Total		
Year 1 (Latest)									
Year 2									
Year 3									
Year 4									
Year 5									

[2] The Annual Development Budget here stands for the entire budget other than tied grants.
[3] The money received by the district and the money generated by the district through its own resources will be added into the ADB section.
[4] Any funding from either provincial or federal government to the district with some specific objectives or some specific time period would be included into tied grants. It could be money brought by elected representative, under provincial or federal programs or under any sort of bilateral agreements with district governments.

SECTION II: Details of Annual Development Budget at the district

1. Sector-wise priority by the District Government in terms of allocation[4] (Other than Tied Grants)

Time period (Year)	Education	Sector-1	Sector-2	Sector-3	Sector-4	Sector-5
Year 1 (Latest)						
Year 2						
Year 3						
Year 4						
Year 5						

2. Distribution of allocated budget for education (Other than tied grants)

Time Period (Year)	Education Budget			
	Development	Non-Development	Development	Non-Development
Year 1 (Latest)				
Year 2				
Year 3				
Year 4				
Year 5				

3. Financial allocations made by the district government in education for budget other than Tied Grants

Sr. No	Annual Development Budget		Primary		Secondary		Higher Secondary	
			Allocated	Utilized	Allocated	Utilized	Allocated	Utilized
1	Year 1 (Latest)	Development						
		Non-Development						
2	Year 2	Development						
		Non-Development						
3	Year 3	Development						
		Non-Development						
4	Year 4	Development						
		Non-Development						
5	Year 5	Development						
		Non-Development						

4. Priority area for financial allocation in education sector (Other than tied Grants)

Sr. No	Priority Areas within the sector	Year 1		Year 2		Year 3	
		Allocated	Unutilized	Allocated	Unutilized	Allocated	Unutilized
A	**Non-development Budget**						
1	New hiring						
2	Salaries						
3	Hiring of con-tract teachers						
4	Others						
B	**Development Budget**						
1	Infrastructure repair and maintenance						
2	Provision of missing facilities						
3	Allocation of PTA/SC/SMC Accounts						
4	New school buildings						
5	Technical education						
6	Teacher training						
7	Department's capacity-building						
8	Stationery						
9	Furniture						

10	Additional classrooms						
11	Others						

5. Priority area for financial allocation in primary education (Other than tied Grants)

Sr. No	Priority Areas within the sector	Year 1		Year 2		Year 3	
		Allocated	Unutilized	Allocated	Unutilized	Allocated	Unutilized
A	Non-development Budget						
1	New hiring						
2	Salaries						
3	Hiring of con-tract teachers						
4	Others						
B	Development Budget						
1	Infrastructure repair and maintenance						
2	Provision of missing facilities						
3	Allocation of PTA/SC/SMC Accounts						
4	New school buildings						
5	Technical education						
6	Teacher training						
7	Department's capacity-building						
8	Stationery						
9	Furniture						
10	Additional classrooms						
11	Others						

6. Priority area for financial allocation in primary education other than tied Grants (girls schools only)

Sr. No	Priority Areas within the sector	Year 1		Year 2		Year 3	
		Allocated	Unutilized	Allocated	Unutilized	Allocated	Unutilized
A	**Non-development Budget**						
1	New hiring						
2	Salaries						
3	Hiring of contract teachers						
4	Others						
B	**Development Budget**						
1	Infrastructure repair and maintenance						
2	Provision of missing facilities						
3	Allocation of PTA/SC/SMC Accounts						
4	New school buildings						
5	Technical education						
6	Teacher training						
7	Department's capacity-building						
8	Stationery						
9	Furniture						
10	Additional classrooms						
11	Others						

7. Priority Area for Financial Allocation in primary education (rural schools only) Other than tied grants

Sr. No	Priority Areas within the sector	Year 1		Year 2		Year 3	
		Allocated	Unutilized	Allocated	Allocated	Unutilized	Allocated
A	Non-development Budget						

1	New hiring						
2	Salaries						
3	Hiring of contract teachers						
4	Others						
B	Development Budget						
1	Infrastructure repair and maintenance						
2	Provision of missing facilities						
3	Allocation of PTA/SC/SMC Accounts						
4	New school buildings						
5	Technical education						
6	Teacher training						
7	Department's capacity-building						
8	Stationery						
9	Furniture						
10	Additional classrooms						
11	Others						

8. List the administrative areas/tehsils which received maximum funds from the district government in last five years for Education

Year	Name of Tehsils/ Areas/ Markaz	Money Allocated	Money Utilized	Reason for Prioritizing
Year 1				
Year 2				
Year 3 …				

9. **List of indicators to priorities areas/tehsils by the district government (Note if there is any change over the period of time)**

Sr. No.	Detail of the Indicator
1.	
2.	
3.	

Section III: Information about tied grants only

1. Other earning resources for district government (Tied Grants)

List of Possible Resources	Total Grant Received	Total Grants Received for Education	Utilized Amount	Unutilized Amount	Amount shifted to next year
Year 1 (Latest)					
Year 2					
Year 3					
Year 4					
Year 5					

2. Details of external resource contributing into education at the district level in form of tied grants or through bilateral Agreements

2.1 External resource contributing in education sector (Year 1)[5]

Source	Time Period	Allocation	Utilized	Priority Area

2.2 External resource contributing in education sector (Year 2)

Source	Time Period	Allocation	Utilized	Priority Area

2.3 External resource contributing in education sector (Year 3)

Source	Time Period	Allocation	Utilized	Priority Area

2.4 External resource contributing in education sector (Year 4)

Source	Time Period	Allocation	Utilized	Priority Area

2.5 External resource contributing in education sector (Year 5)

Source	Time Period	Allocation	Utilized	Priority Area

3. Priority areas for financing at district level (Tied Grants)

Sr. No	Annual Development Budget		Primary		Secondary		Higher Secondary	
			Allocated	Utilized	Allocated	Utilized	Allocated	Utilized
1	Year 1 (Latest)	Development						
		Non-Development						
2	Year 2	Development						
		Non-Development						
3	Year 3	Development						
		Non-Development						
4	Year 4	Development						
		Non-Development						
5	Year 5	Development						
		Non-Development						

[5] Please record at least five major grants in terms of amount in the table

4. Priority area for financial allocation in education sector by the district through Tied Grants

Sr. No	Priority Areas within the sector	Year 1		Year 2		Year 3	
		Allocated	Unutilized	Allocated	Unutilized	Allocated	Unutilized
A	Non-development Budget						
1	New hiring						
2	Salaries						
3	Hiring of contract teachers						
4	Others						
B	Development Budget						
1	Infrastructure repair and maintenance						
2	Provision of missing facilities						
3	Allocation of PTA/SC/SMC Accounts						
4	New school buildings						
5	Technical education						
6	Teacher training						
7	Department's capacity-building						
8	Stationery						
9	Furniture						
10	Additional classrooms						
11	Others						

5. Priority area for financial allocation in primary education - tied grants (girls schools only)

Sr. No	Priority Areas within the sector	Year 1		Year 2		Year 3…	
		Allocated	Unutilized	Allocated	Unutilized	Allocated	Unutilized
A	Non-development Budget						
1	New hiring						
2	Salaries						
3	Hiring of contract teachers						
4	Others						
B	Development Budget						
1	Infra. repair and maintenance						
2	Provision of missing facilities						
3	Allocation of PTA/ SC/SMC Accounts						
4	New school buildings						
5	Technical Education						
6	Teacher training						
7	Department's capacity-building						
8	Stationery						
9	Furniture						
10	Additional classrooms						
11	Others						

6. Priority area for financial allocation in primary education - tied grants (Rural schools only).

Sr. No	Priority Areas within the sector	Year 1		Year 2		Year 3	
		Allocated	Unutilized	Allocated	Unutilized	Allocated	Unutilized
A	Non-development Budget						
1	New hiring						
2	Salaries						
3	Hiring of contract teachers						

4	Others						
B	Development Budget						
1	Infra. repair and maintenance						
2	Provision of missing facilities						
3	Allocation of PTA/ SC/SMC Accounts						
4	New school buildings						
5	Technical Education						
6	Teacher training						
7	Department's capacity-building						
8	Stationery						
9	Furniture						
10	Additional classrooms						
11	Others						

Key Informant Interview at District Level

for Education District Officers (EDOs)

In order to conduct the interview, please thoroughly go through the data collected on the other format at the district level. Record all the observation by collecting proper notes and record the proceedings of the discussions. It is also suggested to collect any supporting materials including detail budgets, reports and any other written methods to prioritize the sector.

Name of the Interviewee with designation: _____

Address: _____

Name of the Data Collecting Organization: _____

Data Collected By: _____

Verified By: _____

Date of Data Collection: _____

Name of the District : _____

1. How does the district government define disadvantaged groups?
2. What does Quality Education mean for the district department?
3. Identify if tehsils or markaz are being prioritized as disadvantaged ones? If that is the case then why not before?
4. Does the district department get funds according to the demands they have made to the district government?
5. Does the district management influence the prioritization policy of the concerned department? If yes then what is the extent and way of doing that?
6. How are opinions of department officials being incorporated into the policy, implementation and resource allocation by the district government?
7. What is the role of the district department in prioritizing the components within the education sector?
8. What are the major indicators used by the department to prioritize areas/ disadvantaged groups like rural vs. urban and boys vs. girls schools.
9. Brief about the resource allocation made based on rural and urban divide in the district?
10. Brief about the resource allocation made according to gender divide in the district?

Geography

11. Reasons for making final allocations geographically? What have been priority areas? (Area, Population, No of Children, Gender, disadvantaged, others)
12. What are the major indicators used by the department to prioritize areas/disadvantaged groups? Like flood hit areas, child labour, etc.?
13. Note and discuss if the priority areas have been change geographically? Reason for change in the priorities?
14. What circumstances have led to this change?
15. If there is any region (tehsil/area/union council) of the district that has been prioritized due to any reason in year 2005-2006?

People Aspirations

16. How the education department incorporates the needs coming from the grassroots level?

Financing

17. Who makes prioritization for financing within education in the district? For instance, teacher training, provision of missing facilities etc. If yes then what is the extent and way of doing that?
18. How much financial increase was made in the education budget by the district government? What are the circumstances that have led the government to prioritize the education sector?

Financing / Priority

19. What is the priority of the district department within the primary education ambit?
20. How does the district government / department finances primary education of girls vs. boys and schools in rural areas vs. schools in urban areas?
21. What have been the priorities of the department to improve the quality of education at primary level in relation to infrastructure, delivery system and community involvement and children participation?
22. How consistent is the department with the priorities made over the years within the primary education?
23. Do you think the unutilized funds reflect upon the inability and capacity of the department to use the allocated money?
24. Does the education department have fair representation in the district management committee, which makes financial allocations for the different departments at the district?
25. Is there coordination among the department and the public representatives/ community for the proper utilization of funds?
26. Does the department allocate funds to improve the quality of education in consultation with education experts other than the government?
27. What sort of political pressure do district departments face while developing the prioritization criteria or resource allocation for certain schools or tehsil or areas?

Focused Group Discussion for Parents/ PTAs/SMCs/SCs

- What is quality education in your opinion?
- What do you feel about the situation of education in your area? Do the schools have enough facilities to provide a conducive learning environment to children?
- What do you think about the performance of children within the existing education system in the country?
- What do you think about the role of teachers in the education system of our country?
- What are the factors responsible for low literacy rates among girls in your area? What could be done to improve the situation?
- What do you think about the facilities provided in the girls schools? Do you think these are sufficient to their needs?
- What do you think about the facilities provided in the rural schools? Do you think these are sufficient to their needs?
- Do you think that government is doing enough to attract more girls to the government schools?
- Do you think that government is doing enough to improve rural primary schools?
- Who is responsible for the overall existing situation (Good/Bad) in the schools? (Elected Representatives, Teachers, Parents/Other community members/PTA/SMC/SC)
- Which education areas need to have more attention from the government to improve the situation?
- Name any three priority areas in which government needs to allocate more resources to improve the situation of education in Pakistan?
- What is needed to be done in order to strengthen the education system in your area and in the country?
- On the average, how much does a household spend on the education of their child? (Tuition Fee, Uniform, Transport, Extra books)?

Notes

Notes

Asia South Pacific Association
for Basic and Adult Education

Learning Beyond Boundaries

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