



Education Budget Tracking Significance & Techniques



Institute of
Social and Policy Sciences

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Budget Tracking is a tool for tracking budgetary allocations, disbursement and utilization. It is about 'following the money' from where it is disbursed by central government authorities, through local government, to end users such as in schools and clinics. In order to closely monitor and evaluate the budgetary allocation, disbursement and expenditure in any sector budget, budget tracking is used as a tool, which helps to promote transparency and accountability in the sector. For example, in education, budget can be tracked for various indicators, like how much was allocated to education sector, how much was disbursed, and how much was utilized.

Importance of Education Budget Tracking

Budget tracking plays an important role in evaluating the success or failure of the government's policies and plan. The objectives of a policy/plan can only be met if public funds are allocated and utilized in an appropriate manner to any sector. For example, budget tracking of education sector would contribute to improved transparency and accountability in allocation, disbursement and utilization of public funds to education sector. It would help keeping a careful watch over the education budgeting and investment process.

Why is Education Budget Tracking Important?

- ◆ Budget tracking is important to:
- ◆ Monitor the education budget allocation;
- ◆ Evaluate the education budget disbursement;
- ◆ Watch the use of education budget;
- ◆ Promote transparency in use of education budget;
- ◆ Hold the concerned authorities accountable for embezzlement of budget.

The education budget tracking can be done to ensure that the allocated funds are being allocated at the right place and funds are reaching the target groups. In case, the target beneficiaries are not receiving services against the funds allocated, then the evidence can be used to hold the concerned authorities accountable for embezzlement of funds in any project. In a nutshell, the need-based, improved and transparent budgetary allocation would contribute to increased enrolment, better quality, and improved access to education for both boys and girls.

Education Stakeholders

- ◆ Parliamentarians and political parties
- ◆ Employment and Career Advisors
- ◆ Teaching and learning managers
- ◆ Academics
- ◆ Students
- ◆ Parent Teacher Associations (PTAs)/ School Management Committees (SMCs)/ Parent Teacher Councils (PTCs)

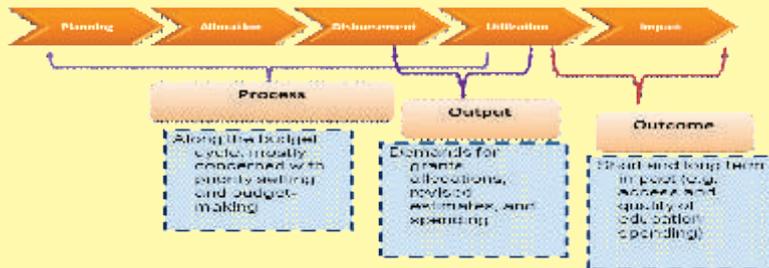
Who Can Track the Education Budget?

Education budget can be tracked by all stakeholders at executive, legislative and public/local levels. These stakeholders include parliamentarians, political parties, employment career advisors, teaching learning managers, academics, students, Parent Teacher Associations (PTAs)/ School Management Committees (SMCs)/ Parent Teacher Councils (PTCs), Civil Society Organizations (CSOs), media community, etc.

At executive and legislative levels in the education department, the Ministers, Chief Ministers, Executive District Officer (EDO)/District Education Officer (DEO), District Officers (DOs), Deputy District Office (DDO), Assistant District Officers (ADOs), etc., can track their own education budget, to have a watch over the education sector allocation, disbursement and utilization at provincial and district levels.

The executives of education sector can track their own education budget through regulations, circulars, directives, financial laws, scrutiny and auditing of government expenditure, and monitoring of projects executed by government. While in legislature, legislators debate the budget and approve it, and standing committees oversee the ministries and departments against provision of budget. The legislators also scrutinize the audit report from the office of the Auditor General.

Budget Tracking Process and Levels



Process Tracking: What to look at?

1. Compliance with budget rules, regulations, circulars, directives, etc.
2. Adequacy of templates and guidelines (budget call circulars, demands, etc.)
3. Timelines (Fiscal transfers, delays, disbursements, etc.)
4. Procedural space available and utilized for priority setting and decision-making
5. Process norms – Participation, Transparency, Responsiveness
6. Effectiveness of key stakeholders' role
7. Approval by the Parliament/Provincial Assembly/District Council

Output Tracking: What to Look at?

1. Link with education policy and political commitments
2. Link with education data/evidence
3. Demands submitted; grants proposed, and grants voted upon
4. Areas of under-spending and missing budget lines
5. Misplaced priorities
6. Spending rate
7. Commitments (e.g. commitments of political parties, Millennium Development Goals, etc.)

How is Education Budget Tracked?

Following techniques are most commonly used to track education budgets:

Education Budget Books and Data Analysis

At first stage, data regarding population, education statistics, and budget books are collected for a particular district. To do multiyear analysis, the data for two or more than two years should be collected. After data collection, the education budget is tracked according to some indicators which include enrolment, GER, NER literacy, number of educational institutions, number of teachers, basic facilities, etc. Under this budget data is extracted from the budget books or financial records of the government for analysis.

Public Expenditure Tracking Survey (PETS)

PETS are the tracking surveys used to track the flow of public funds and material resources from the central government level, through the administrative hierarchy, and out to the frontline service providers. PETS is an effective techniques which helps triangulate and cross-check data at government, service delivery and beneficiary levels.



Benefits Incidence Analysis

A method of computing the distribution of public expenditure across different demographic groups, such as women and men. The procedure involves allocating per unit public subsidies (for example, expenditure per student for the education sector) according to individual utilization rates of public services. Incidence analysis can identify how well public services are targeted to certain groups in the population, including women, the poor, and residents of particular regions.

Education Budget: Some Tracking Indicators:

- ◆ Percentage share of district education budget in total budget of the district;
- ◆ Percentage increase/decrease of education budget in comparison to last financial year
- ◆ Percentage share of the development education budget in total education budget of the district;
- ◆ Percentage share of the current education budget in total education budget of the district;
- ◆ Percentage share of the salary and non-salary budget in total education current budget of the district, etc.

I-SAPS, in collaboration with DFID, is working to improve the effectiveness of public spending in the education sector under its Effective Education Budget Initiative (EEBI).

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If you have any queries, questions or need more information regarding EEBI, please write to: mnaeem@i-saps.org