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Confronting corruption in education: Advancing accountable practices through budget monitoring

Education budget work conducted by civil society is a powerful way of holding governments accountable to their citizens, and drawing attention to corruption in the education system. This brief discusses the relevance of civil society budget work for anti-corruption initiatives, focusing on the experience of the Commonwealth Education Fund, in which budget monitoring is employed as an anti-corruption tool in the education sector. It presents its strengths and limitations – arguing for increased access to budget information and greater civil society participation in such processes.

Introduction

Education budget work – involving the analysis of budgets and monitoring of spending in this sector – conducted by civil society provides opportunities for sustained public participation in policy decisions, making those decisions more transparent and accountable to the people they affect. It is used to ensure that budget priorities are consistent with policy objectives, and that financial resources are expended fully and correctly. In doing so, it can draw attention to malpractice and corruption within the education system.

This brief reviews the Commonwealth Education Fund's (CEF)¹ experience of supporting education initiatives. It demonstrates the relevance of civil society budget work in tackling corruption in the sector, focusing on CEF experience in Uganda, where partner organisations have employed monitoring as an anti-corruption tool. It also presents the strengths and limitations of these initiatives – arguing for increased access to budget information, and greater civil society participation in such processes. The brief concludes by identifying avenues for bilateral donor support of education budget work.



by Victoria Turrent
Commonwealth Education Fund
commonwealtheducationfund.org
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What is budget work?

Budget work is an important tool for ensuring that government budget priorities are consistent with policy objectives, and that financial resources allocated to priority expenditure areas are properly spent. It encompasses many diverse activities that include promoting the availability of budget information; broadening participation in budget processes; increasing budget transparency; and improving budget outcomes through advocacy work designed to influence policies, the quality of implementation, and the use of expenditures. The majority of these initiatives centre on national and state-level budgets, though organisations are increasingly engaging in activities at the local government level – primarily in tracking expenditure allocations and outcomes.

Until recently the budgetary process was viewed as the preserve of policymakers and administrators, and treated as a purely technical matter for expert consideration. In many countries, legislators had limited involvement in budget debates by virtue of executive dominance, inadequate comprehension of the issues, and partial access to budget information. The scope for deliberating and changing budget priorities was further constrained by constitutional provisions that restrict legislative oversight and intervention (Robinson, 2006).

Much has since changed. Budgets are no longer perceived to be the select domain of the political executive and technical specialists. Supreme audit institutions continue to provide assurance that a government's financial statements adequately reflect the revenues collected and expenditure incurred, and determine whether an implementing agency has acted in accordance with relevant laws and regulations. But there is increasing demand for these institutions to go beyond judgments of compliance and accuracy to evaluate the expenditures and performance of government agencies (van Zyl, Ramkumar and de Renzio, 2009). Accordingly,

Indirect budget work

- Develop budget training expertise directed at augmenting the analytical and advocacy capacity of other civil society organisations and legislature
- Mobilise stakeholders, interest groups and citizens to participate in budget work
- Take up with the executive issues that are at the core of transparency and access to the budget system, such as the amendment powers of the legislature
- Seek cooperation with supreme audit institutions (e.g. for disseminating audit reports, identifying audit priorities and exercising joint audits)
- Expand debate around budget policies and decisions

Direct budget work

- Undertake research and analysis of national and provincial budgets that can be used during the policy and budgeting process
- Provide independent checks and balances of budget execution
- Produce alternative, pro-poor budgets
- Ensure public availability of information by simplifying budgets for dissemination through the media or sharing with legislators

legislators and civil society are increasingly active in these debates and in the review of government expenditure, and the media has become more active in reporting on such issues as well as the misuse of public funds.

Opportunities for civil society participation

The aspiration for producing more democratic societies – based on informed citizenry, public participation, and transparent government practices – has been perhaps the single largest factor behind the interest in and possibilities for budget work. However, the timing in the growth of budget work also reflects several other international developments, including a consensus on the complementary roles of government and non-governmental actors in advancing economic development; the adoption of new public finance practices in many countries; and decentralisation, which has brought budgeting closer to communities (Shapiro, 2001).

Such developments have led to a surge in independent budget work. The new practices welcome and support greater transparency in budget systems and a larger role for the independent oversight offered by civil society² and legislatures. Whilst the budget cycle is complex, opportunities exist for civil society to engage at different levels. At the formulation or approval stages, civil society may be able to ensure that budgeting decisions and allocations reflect the needs of communities as well as governments' international obligations, such as a commitment to Education for All.³ At the implementation and auditing stages, civil society can monitor the government's performance and ability to enact budget decisions.

Civil society budget work in the education sector can examine whether expenditure is disbursed as planned, whether it has the desired effect, and the impact on different parts of the population. By building national capacity in budget analysis, tracking and monitoring, civil society can use the information generated on public expenditure to advocate for their right to education to be fulfilled. It can also examine whether education resources are expended fully and correctly – drawing attention to corrupt practices where these are identified.

In the box there are examples of activities that can be carried out by civil society to help make the budget process more effective. Indirect activities help to establish an enabling environment – one that is accountable, inclusive, and transparent – in which direct activities can be carried out.

Monitoring in Uganda: an anti-corruption tool

With financial support from CEF, several non-governmental organisations in Uganda have engaged in education budget work. Amongst these, two organisations – The Apac Anti-Corruption Coalition (TAACC) and the Christian Children's Fund's (CCF) Acenlworu Child and Family Programme – have employed budget monitoring as a tool to combat corruption in local schools. Both organisations have tackled the problem in the Apac District of Uganda by training monitors, who have been successful in exposing corrupt district education officials and headteachers.

Anti-corruption monitoring

TAACC has worked to sensitise communities to the importance of tackling corruption in the education sector. It has raised awareness through radio discussions, community events and public demonstrations about the constitutional responsibility of citizens in monitoring the implementation of public programmes, and of the negative impact of corruption on service delivery.

A key aspect of its anti-corruption work has been to train Independent Budget Monitors (IBMs), elected by local communities, in conducting monitoring of the education sector budget. IBMs undertook training to get equipped with an understanding of the various education grants remitted by the government – including the universal primary education capitation and school facilities grant – as well as budgeting processes at both national and local levels. The IBMs were tasked with verifying whether these grants were spent correctly, by conducting school visits and engaging with district education offices.

TAACC's budget tracking and anti-corruption work led to the investigation, interdiction, and dismissal of district education officials and headteachers that had misappropriated funds, as well as exposing “ghost” schools and teachers. The IBMs also identified fraudulent contractors, and communicated their findings to the relevant government institutions responsible for blacklisting and legal redress. A challenge for TAACC and the IBMs has been to prosecute corrupt officials through the justice system. Without a well resourced investigative arm of government to effect proper investigations into reported cases of corruption, TAACC's efforts are likely not to achieve the intended objectives (Anyuru, 2006).

The success of the project was reliant on the emergence of an enabling political environment for anti-corruption work. As a result of this, TAACC gained 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.

Child budget monitors

CCF Acenlworu involves primary pupils in school governance by allowing them to take responsibility for monitoring universal primary education (UPE) grant expenditure in their schools. Children aged 7 to 14 have been involved in tracking education expenditure and assessing quality issues associated with education delivery through the formation of child-monitoring committees (Claasen, 2008).

In order to build consensus on the project, several consultations were held with children, parents, school management committees, parent-teacher associations, teaching staff, and district education officials to share details of the project. The project was initially implemented in 15 primary schools in Ayer and Chawente sub-counties and later scaled up to cover 50 schools in five sub-counties including Aduku, Nambieso, and Inomo, with the involvement of around 600 pupils.

The children were democratically elected by their peers to act as monitors and to undertake a training programme of communication and budget monitoring skills. The children developed a monitoring tool that could be used as a guide to their work and to help them document and report their findings. A patron was selected from among the teachers from every school to act as a mentor to the child budget monitors and to link them with the wider school community.

The monitors assess the quality and appropriateness of UPE inputs, the management process, and whether the UPE grant provides children with quality education. They represent their peers on the schools' financial committees and participate in

the budget allocation process – approving the school budget and expenditures, and identifying priority allocation areas.

Whilst initially controversial, the project has been successful in changing social norms to make it acceptable for children to question adult practices. The participation of children in monitoring UPE grant management has been effective at school level where budgets increasingly address children's needs. As a result of their work, all schools in the area now publicly display details of school expenditure. The child budget monitors have held school management committees and teachers accountable for the use of funds, exposing weaknesses in the management of school finances, and in some cases identifying corrupt headteachers. Children developed action plans for improving school expenditure and made presentations to the school administration, as well as in district and national-level policy workshops, providing children with the opportunity to engage directly in policy dialogue (Perry, 2008).

Key factors for success and limitations

Effective budget work is built on the capacity of civil society organisations, parent-teacher organisations, school management committees, and children to understand and ask questions about budgets. This can be done through awareness raising and capacity building around budget analysis, tracking, monitoring, and advocacy to enable civil society to participate in education budget processes. Where this is done systematically at different levels and locations, and when the analysis

has been used for advocacy, this work has contributed to enhancing transparency and accountability in the management of education.

Some governments may feel threatened or affronted by

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

Successful budget work is dependent upon monitoring activities at the local level and taking the results of such monitoring to national level advocacy efforts. This enables grassroots voices to be considered in decision-making. Findings should be disseminated widely in a targeted and clear way. Involving the media will maximise the visibility of these findings.

A further and important facet of effective budget work is the way in which civil society critiques the work of government officials and aims to influence the education budget. It is essential that the claims made are credible and backed up by informed research. To avoid unnecessary confrontation it is important that positions are well researched and that evidence of any budgetary discrepancies or misuse of funds is entirely robust before being made public.

Limitations of budget work

Executive dominance and secrecy are common characteristics of the budget process in many countries, especially at the formulation stage in which expenditure priorities are determined. Ex-post accountability is therefore the more familiar form in which power holders are held to account for their decisions and actions concerning expenditure priorities.

“civil society budget work needs to engage governments and headteachers”

But ex-ante accountability exists when decisions are subject to scrutiny before an action is taken. In the budget domain this relates to questioning of priorities in legislative debates once the executive has formulated its priorities (Robinson, 2006). This has proved to be a more difficult stage for civil society to engage, as the process of formulating the budget is rarely open for civil society participation.

Moreover, budget work activities may be limited in terms of access to information – in many countries there is still considerable room for improvement in establishing freedom of information laws to allow for greater transparency at all government levels and institutions. Often, there are long delays in answering requests for information, and in some cases the information may not be relayed at all. In many countries, the general absence of information on education budgets – particularly in accessible, non-technical forms – seriously hinders the efforts of civil society to participate in discussion on the distribution of resources. Accessing data remains one of the major challenges in education budget work.

Finally, there is a need to build civil society capacity to undertake budget analysis and expenditure tracking as this is one of the biggest challenges to scaling up successful activities. Related to this is the absence of education coalitions in many countries. Unless a wider platform is in place to support capacity building and allow for inter-agency collaboration and learning, it is difficult to undertake constructive activities that benefit from the support and voice of a well-established and nationally recognised platform. More also needs to be done to engage ordinary citizens – creating the demand from citizens to routinely ask for budget figures and feel that they can effect change is as important as creating the institutions and framework in which this can happen. Building a culture of wider participation can only be achieved by demystifying the concept of budget and giving people the understanding that they are part of the change process.

How can bilateral donors support civil society budget work?

Budget work constitutes a powerful tool in education systems – improving transparency and accountability, setting priorities, preventing corruption, and consequently raising standards of quality. Donors can play a role in supporting these through:

- **Capacity building:** Donors can work to develop budget training expertise that can be directed at increasing the analytical and advocacy capacity of civil society organisations and legislatures to increase the sustainability of budget work and anti-corruption initiatives. Supporting the production of simple, user-friendly tools for training can also help to build a culture of accountability and inclusion in budget practices. Donors can build the capacity of civil servants, state agents or school managers to produce usable accounting data.
- **Advocacy:** Bilateral donors can call for more transparent government processes and legal frameworks at country level. They can advocate for increased access to information

– making transparency and access to information preconditions to providing education budget support and encouraging this as part of governance reform.

- **Funding:** Given their central role in funding governance reform, donors have a key role to play in supporting supreme audit institutions. Existing support for governance reform could be made more efficient if related interventions were better coordinated and if underlying political dimensions were taken into account by financing innovative partnerships between legislatures and civil society. One of the ways to support and sustain innovative practice both at the national level and grassroots is to channel funds through Civil Society Education Funds.⁴ ■

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Footnotes

¹ The Commonwealth Education Fund (2002-2008) was established with funding from DFID, jointly managed by ActionAid, Oxfam GB, and Save the Children UK. CEF aimed to promote civil society input into the Education for All process in low-income Commonwealth countries by strengthening civil society’s capacity for education advocacy – funding partner organisations in sixteen countries to expand efforts in coalition building, budget work, and increasing access to quality education for the most marginalised children.

² Civil society possesses the unique ability to draw attention to the interests of the poor and marginalised – those who are often the most affected by budget decisions and most likely to feel the impact of corruption. Civil society takes on different meanings in different contexts, and includes a wide variety of actors in the education sector, for example: non-governmental organisations, parent-teacher associations, teacher unions, and school management committees.

³ Education for All is a global movement launched in 1990 in Jomtien, Thailand that aims to meet the learning needs of all children, youth and adults by 2015. The EFA goals contribute to the pursuit of the Millennium Development Goals, especially MDG 2 on universal primary education and MDG 3 on gender equality in education.

⁴ National Civil Society Education Funds contribute to the achievement of EFA by supporting civil society organisations to participate in the formulation, implementation and monitoring of national education plans. For further information refer to: <http://www.commonwealtheducationfund.org/downloads/documents/briefingpaper.pdf>