Gender-Responsive and Disability Inclusive Education Budgeting

May 2022

Children's rights
- Right to quality education
- Right to qualified teachers
Acknowledgements

This manual was developed by ActionAid, Light for the World, and the Global Campaign for Education. It draws on externally published sources, internal, organizational guidance and tools, and consultations conducted in the context of disability inclusion, gender-responsive budgeting, and universal education.

Special thanks to commissioning team members Julie Juma and Asmara Figue of ActionAid International, Vernor Muñoz Villalobos of the Global Campaign for Education and Nafisa Baboo of Light for the World; all of whom made extensive inputs, provided technical support and shared their experiences, contributing to the content and the overall flow of the manual.

Additional thanks are due to Polly Meeks, Jennifer-Pitter Lopez, Delfina Hary and David Archer for their contributions and to all those who were interviewed during the manual development process.

Special thanks to Julie Juma, Asmara Figue, Nafisa Baboo, and Vernor Muñoz Villalobos, the project team who shared their experiences and lessons influencing the content and the overall flow of the manual.

Overall conception

Key contributors: Carin van der Hor, Kate Herrier, and Denise Ferris

Graphic design

Jason Niel
# Table of Contents

Module 1: Budgeting Basics 9
Module 2: Education Budgeting 34
Module 3: Gender-Responsive Education Budgeting 58
Module 4: Disability Inclusive Education Budgeting 77
Module 5: Tools for GDI Budget Analysis 108
Module 6: Advocacy 129
### Abbreviations

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>CDC</td>
<td>Community Development Charter</td>
</tr>
<tr>
<td>CLSD</td>
<td>Africa Centre for Leadership, Strategy and Development</td>
</tr>
<tr>
<td>CRC</td>
<td>Civil Right Concern</td>
</tr>
<tr>
<td>CSEC</td>
<td>The Civil Society Education Coalition</td>
</tr>
<tr>
<td>CSO</td>
<td>Civil Society Organization</td>
</tr>
<tr>
<td>DIPGEI</td>
<td>Development in Practice, Gender, and Entrepreneurial Initiative</td>
</tr>
<tr>
<td>DHS</td>
<td>Demographic Health Survey</td>
</tr>
<tr>
<td>DPO</td>
<td>Disabled People’s Organisation</td>
</tr>
<tr>
<td>EMIS</td>
<td>Education Management Information System</td>
</tr>
<tr>
<td>ESP</td>
<td>Education Sector Plan</td>
</tr>
<tr>
<td>FFA</td>
<td>Framework for Action</td>
</tr>
<tr>
<td>FMIS</td>
<td>Financial Management and Information System</td>
</tr>
<tr>
<td>GDP</td>
<td>Gross Domestic Product</td>
</tr>
<tr>
<td>GPE</td>
<td>Global Partnership for Education</td>
</tr>
<tr>
<td>GTF</td>
<td>Governance and Transparency Fund</td>
</tr>
<tr>
<td>ICT</td>
<td>Information and communication technologies</td>
</tr>
<tr>
<td>JDPC</td>
<td>Justice, Development and Peace Commission</td>
</tr>
<tr>
<td>JSRs</td>
<td>Joint Sector Review</td>
</tr>
<tr>
<td>LEG</td>
<td>Local Education Group</td>
</tr>
<tr>
<td>LMIC</td>
<td>Lower Middle-Income Countries</td>
</tr>
<tr>
<td>MICS</td>
<td>Multiple Indicator Cluster Survey</td>
</tr>
<tr>
<td>MTBF</td>
<td>Medium-Term Budget Framework</td>
</tr>
<tr>
<td>MTEF</td>
<td>Medium-Term Expenditure Framework</td>
</tr>
<tr>
<td>MTFF</td>
<td>Medium-Term Fiscal Framework</td>
</tr>
<tr>
<td>NADEC</td>
<td>Núcleo Académico para o Desenvolvimento da Comunidade</td>
</tr>
<tr>
<td>NEA</td>
<td>National Education Accounts</td>
</tr>
<tr>
<td>ODA</td>
<td>Official Development Assistance</td>
</tr>
<tr>
<td>PER</td>
<td>Public Expenditure Review</td>
</tr>
<tr>
<td>PERL</td>
<td>Partnership to Engage, Reform and Learn</td>
</tr>
<tr>
<td>PETS</td>
<td>Public Expenditure</td>
</tr>
<tr>
<td>PFM</td>
<td>Public Finance Management</td>
</tr>
<tr>
<td>PG</td>
<td>President General</td>
</tr>
<tr>
<td>PSC</td>
<td>Public Service Commission</td>
</tr>
<tr>
<td>PTAs</td>
<td>Parent-Teacher Association</td>
</tr>
<tr>
<td>P2P</td>
<td>Power to the People</td>
</tr>
<tr>
<td>QSDS</td>
<td>Quantitative Service Delivery Survey</td>
</tr>
<tr>
<td>SDGs</td>
<td>Sustainable Development Goals</td>
</tr>
<tr>
<td>SDG4</td>
<td>Sustainable Development Goal 4</td>
</tr>
<tr>
<td>UIS</td>
<td>UNESCO Institute of Statistics</td>
</tr>
<tr>
<td>V2P</td>
<td>Voice to the People</td>
</tr>
<tr>
<td>WASH</td>
<td>Water, Sanitation and Hygiene</td>
</tr>
</tbody>
</table>
About the Contributing Partners

ActionAid

ActionAid is a global justice federation working to achieve social justice, gender equality and poverty eradication. It works with over 15 million people in 45 countries, with communities, people’s organisations, women’s movements, groups and networks, social movements, and other allies to overcome the structural causes and consequences of poverty and injustice. ActionAid connects community-level work with broader efforts and struggles for justice to make the greatest contribution toward a just, equitable and sustainable world.

Light for the World

Light for the World is a global disability and development organisation enabling eye health services and supporting people with disabilities in their diversity in some of the world’s poorest regions. We break down unjust barriers to unlock the biggest potential! We focus on the poorest and hardest to reach because they need it most. We aim to change the entire system because we want our impact to last. We work with partners because together, we are stronger. We work with underserved communities in countries including Burkina Faso, the Democratic Republic of Congo, Ethiopia, Kenya, Mozambique, South Sudan, and Uganda.

Global Campaign for Education

The Global Campaign for Education (GCE) is a civil society movement that promotes and defends education as a basic human right. We campaign and advocate at the international, regional, and national levels to put pressure on governments and the international community to deliver the right of everyone to a free, quality, public education. GCE represents over 100 national and regional education coalitions and international organisations. Our membership is comprised of a huge variety of national, regional, and international civil society organisations, teachers’ organisations, parents’ associations, women’s groups, disabled people’s organisations, youth and student groups, academic or research institutions and child rights campaigners. Our national coalitions encompass many thousands of civil society organisations and represent millions of individuals worldwide.
<table>
<thead>
<tr>
<th><strong>Glossary</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Accountability</strong></td>
</tr>
<tr>
<td><strong>Allocation</strong></td>
</tr>
<tr>
<td><strong>Budget</strong></td>
</tr>
<tr>
<td><strong>Budgeting</strong></td>
</tr>
<tr>
<td><strong>Budget balance, deficit, and surplus</strong></td>
</tr>
<tr>
<td><strong>Budget Circular or Call</strong></td>
</tr>
<tr>
<td><strong>Budget inputs</strong></td>
</tr>
<tr>
<td><strong>Budget outcomes</strong></td>
</tr>
<tr>
<td><strong>Budget outputs</strong></td>
</tr>
<tr>
<td><strong>Capital expenditure/spending</strong></td>
</tr>
<tr>
<td><strong>Demystification</strong></td>
</tr>
<tr>
<td><strong>Disability mainstreaming</strong></td>
</tr>
<tr>
<td><strong>Expenditure/spending</strong></td>
</tr>
<tr>
<td>-------------------------</td>
</tr>
<tr>
<td><strong>Gender equality</strong></td>
</tr>
<tr>
<td><strong>Gender mainstreaming</strong></td>
</tr>
<tr>
<td><strong>Gender policy</strong></td>
</tr>
<tr>
<td><strong>Gender-responsive budgeting</strong></td>
</tr>
<tr>
<td><strong>Gross domestic product (GDP)</strong></td>
</tr>
<tr>
<td><strong>Medium Term Expenditure Framework (MTEF)</strong></td>
</tr>
<tr>
<td><strong>Policy</strong></td>
</tr>
<tr>
<td><strong>Programme</strong></td>
</tr>
<tr>
<td><strong>Reasonable accommodations</strong></td>
</tr>
<tr>
<td><strong>Recurrent expenditure/spending</strong></td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
</tr>
<tr>
<td><strong>Rolling Budgets</strong></td>
</tr>
<tr>
<td><strong>Social Spending</strong></td>
</tr>
<tr>
<td><strong>Sub-program</strong></td>
</tr>
<tr>
<td><strong>Share</strong></td>
</tr>
<tr>
<td><strong>Transparency</strong></td>
</tr>
<tr>
<td><strong>Zero-based Budgeting</strong></td>
</tr>
</tbody>
</table>
Module 1
Budgeting Basics

Summary of Module
Understanding a government’s budget is essential in understanding a government’s priorities and how it is spending the public’s money. This module will help you understand the key concepts of government budgeting, the budget process, and budget work, so that you can start to get involved in the budget process.

Learning Outcomes
- Understand the basics of government budgeting and the budget process
- Understand the basic concepts of budget work
- Learn when and how to get involved in the budget process

Main Concepts
Revenues and expenditures; the budget cycle; budget analysis, monitoring and tracking; CSO and citizen engagement

What is a Government Budget?
A budget is an “itemized summary of expected income and expenditure of a country, company, etc., over a specified period, usually a financial year”. If a family makes a budget, it will show how much money is available and how it should be prioritised for spending (for example, rent, utilities, and food). If more money is needed, the family needs to consider raising more income, cutting expenses, or getting a loan.

Just as families often have to make tough decisions about prioritising and spending their limited resources, so do governments. They should also plan for unplanned expenses resulting from a natural disaster or another emergency, such as the Covid-19 pandemic. Governments must be held accountable for spending and overspending because the money they are spending in the budget is the public’s money.
Why does it matter?

Understanding the budget is essential in understanding a government’s planning choices.

The decisions that are made about how money should be collected and how it should be spent directly reflect a government’s social and economic policy priorities and commitments and directly or indirectly impact all of its citizens. Given that the way a budget is formulated and spent impacts people’s current and future well-being and opportunities, addressing the needs of the poorest and most marginalized is critical.

Unfortunately, budgets do not always adequately take the needs of the poorest and most marginalized into account, and even when they do, the allocated amounts do not always end up where and when they are most needed. To ensure greater equity in budgeting in expenditure and to tackle social injustice, it is important to ensure that citizens, especially representatives of the poorest and most marginalized groups in society, can participate actively in budgeting processes and ensure their priorities are reflected.

Revenues and Expenditures

A budget has two main parts – income (or revenue) and spending (or expenditures).

<table>
<thead>
<tr>
<th>Revenue: Revenues or taxes are funds that the government, as a result of its sovereign powers, collects from the public.</th>
<th>Expenditure: The money the government spends on goods and services that are important for the nations’ welfare.</th>
</tr>
</thead>
</table>

The revenue, or income, section of a budget details where a government expects to get resources from in order to finance its planned activities. Typical sources of revenue include individual and corporate income taxes, payroll taxes, value-added taxes, sales taxes, levies, excise taxes, and import and export duties. Local government authorities get their revenue from various sources, including user fees, grants from the central government, service charges, property tax and rates. Another source of revenue is official development assistance (ODA), “government aid that promotes and specifically targets the economic development and welfare of developing countries”.

![Figure 1. Kenya. Budget: the “Mwananchi” Guide 2018/2019](image-url)
Governments can report revenue using tables, charts, and or more creative data visualization techniques. Below are adapted budgets from South Africa and Kenya. South Africa uses a table providing the total revenue and percentages, whereas Kenya only provides the percentages.

<table>
<thead>
<tr>
<th>Tax Revenue (R Billion)</th>
<th>2018/19</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal income tax</td>
<td>505.8</td>
<td>37.6</td>
</tr>
<tr>
<td>VAT</td>
<td>348.1</td>
<td>25.9</td>
</tr>
<tr>
<td>Corporate income tax</td>
<td>231.2</td>
<td>17.2</td>
</tr>
<tr>
<td>Other</td>
<td>84.8</td>
<td>6.3</td>
</tr>
<tr>
<td>Fuel levels</td>
<td>77.5</td>
<td>5.8</td>
</tr>
<tr>
<td>Customs and excise duties</td>
<td>97.4</td>
<td>7.2</td>
</tr>
<tr>
<td>TOTAL</td>
<td>1 345.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

South Africa. 2018 Budget: People’s Guide

**Expenditure** is the spending side of a budget which shows how much and on what a government plans to spend its revenue, such as on healthcare, education, defence, roads, state benefits, subsidies, etc. In several countries, a high portion of the budget is also spent on debt servicing.

Government expenses are usually divided into two categories: ongoing running costs (commonly called operational/recurrent/administration costs), such as teacher salaries, and one-off costs with long-term benefits (commonly called development/ programme costs), including capital items such as roads, buildings, and equipment.

The expenditure side of a budget is presented in the form of allocations for each ministry or department, such as health, education, defense, social development, etc. Some governments have a specific ministry that coordinates gender issues. There might also be special departments that deal with issues that concern people with disabilities.

Budgets are considered to be ‘balanced’ when the total revenue equals the total expenditure for a fiscal year. When the government does not spend all its money, there is a budget surplus. In cases where the government spends more money than it has, there is a budget deficit.

---

**Tax Justice**

Tax justice refers to ideas, policies and advocacy that seek to achieve equality and social justice through fair taxes on wealthier members of society and multinational corporations. Often tax justice focuses on addressing inequalities as a result of tax havens and curtailing corruption and tax abuse by multinational corporations and the super-rich.

**Progressive Taxation**

Progressive taxation means higher tax rates for those with higher income or more wealth, so that those who earn or have more are taxed at a higher rate. Personal income tax based on graduated scales where the tax rate goes up as income level rises is probably the clearest example of progressivity.
Table 1 shows a very simplified structure of a government budget with revenue, grants, expenditures, debits, and overall.

### Table 1. Example government budget, simplified

<table>
<thead>
<tr>
<th>Summary Budget for Republic of Dreamland ($)</th>
<th>FY 2015/15</th>
<th>FY 2014/15</th>
<th>FY2015/16</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Estimates</td>
<td>Actual (unaudited)</td>
<td>Estimates</td>
</tr>
<tr>
<td><strong>Revenue and Grants</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax revenue</td>
<td>4,000,000</td>
<td>3,980,000</td>
<td>5,000,000</td>
</tr>
<tr>
<td>Non-tax revenue</td>
<td>345,500</td>
<td>347,000</td>
<td>450,000</td>
</tr>
<tr>
<td>Oil revenue</td>
<td>4,566,700</td>
<td>4,560,000</td>
<td>4,700,000</td>
</tr>
<tr>
<td><strong>Grants</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget support grants</td>
<td>20,000</td>
<td>15,000</td>
<td>20,000</td>
</tr>
<tr>
<td>Project grants</td>
<td>5,000</td>
<td>3,000</td>
<td>2,000</td>
</tr>
<tr>
<td><strong>Total revenue and grants</strong></td>
<td>8,937,200</td>
<td>8,905,000</td>
<td>10,172,000</td>
</tr>
<tr>
<td><strong>Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Ministry of Education</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurrent expenses</td>
<td>850,000</td>
<td>862,000</td>
<td>900,000</td>
</tr>
<tr>
<td>Development expenses</td>
<td>400,000</td>
<td>387,000</td>
<td>490,000</td>
</tr>
<tr>
<td></td>
<td>1,250,000</td>
<td>1,249,000</td>
<td>1,390,000</td>
</tr>
<tr>
<td>2. Ministry of Health</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurrent expenses</td>
<td>540,000</td>
<td>541,000</td>
<td>640,000</td>
</tr>
<tr>
<td>Development expenses</td>
<td>300,000</td>
<td>290,000</td>
<td>340,000</td>
</tr>
<tr>
<td></td>
<td>840,000</td>
<td>831,000</td>
<td>980,000</td>
</tr>
<tr>
<td>3. Other ministries</td>
<td>7,000,000</td>
<td>6,700,000</td>
<td>8,900,000</td>
</tr>
<tr>
<td>4. Independent commissions</td>
<td>5,000</td>
<td>4,300</td>
<td>6,000</td>
</tr>
<tr>
<td>5. Parliament</td>
<td>1,000</td>
<td>1,000</td>
<td>1,000</td>
</tr>
<tr>
<td>6. Presidency</td>
<td>3,000</td>
<td>3,100</td>
<td>3,000</td>
</tr>
<tr>
<td>7. Interest payments</td>
<td>500</td>
<td>500</td>
<td>500</td>
</tr>
<tr>
<td>8. Net lending and investments</td>
<td>350</td>
<td>340</td>
<td>380</td>
</tr>
<tr>
<td>9. Debt Repayments</td>
<td>500,000</td>
<td>400,000</td>
<td>600,000</td>
</tr>
<tr>
<td><strong>Total expenditure</strong></td>
<td>9,599,850</td>
<td>9,189,240</td>
<td>12,880,880</td>
</tr>
<tr>
<td><strong>Overall deficit</strong></td>
<td>-662,650</td>
<td>-284,240</td>
<td>-1,708,880</td>
</tr>
<tr>
<td><strong>Financing</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget support loans</td>
<td>500,000</td>
<td></td>
<td>1,000,000</td>
</tr>
<tr>
<td>Other loans</td>
<td>162,650</td>
<td></td>
<td>708,880</td>
</tr>
<tr>
<td><strong>Total budget</strong></td>
<td>9,599,850</td>
<td>8,868,240</td>
<td>12,880,880</td>
</tr>
</tbody>
</table>
Different Types of Government Budgets

It is important to understand how budgets work at each level and know that there are links between these levels. For example, national education budgets and policies directly influence the amounts of money available to spend at the school level and what they can be spent on, which ultimately affects the quality of education provided.

Figure 2. Types of government budgets

The Budget Cycle

Budgets follow a cycle of preparation and implementation over one year. This is commonly referred to as the budget cycle (as shown in Figure 2). The cycle's stages may be divided into further steps according to each country's legal and institutional framework; however, this cycle is used by most governments. The budget cycle consists of four phases: (1) planning, (2) approval, (3) implementation, and (4) control/audit. The planning phase is the most difficult to describe because it is subjected to the most reform efforts.

Figure 3. Budget cycle

Key Budget Documents:
- Audit reports; Legislative Audit Committee Reports

1. Planning

Key Budget Documents:
- Executive's budget proposal; Supporting budget reports

2. Approval

Key Budget Documents:
- Key Budget Documents: Budget law; Reports of legislative budget committees

3. Implementation

Key Budget Documents:
- In-year reports; Mid-year report; Year-end reports; Supplementary budgets

4. Control / Audit

Key Budget Documents:
- Key Budget Documents: Audit reports; Legislative Audit Committee Reports
1) Planning
The first phase of the budget cycle is when the executive branch drafts the budget. The executive branch looks at how much money is available for the budget that year and establishes its spending priorities. Usually, the budget office within the Ministry of Finance gets information from various ministries, departments, and agencies and works with them, proposing trade-offs as necessary to try to fit competing priorities into the budget. While the executive branch sometimes releases a discussion document or an overview of the budget, this stage of the budget cycle largely takes place behind closed doors.

*Example Key Documents: Executive’s budget proposal, Supporting budget reports*

2) Approval
In the second phase of the budget cycle, the legislature reviews and discusses the executive’s budget makes amendments and then adopts the budget, which is enacted into law. The extent of involvement of the legislature in this process depends on the type of system of government that country has and the powers the legislature holds under the constitution. In many countries, the legislature has less influence over revenue than expenditure.

*Example Key Documents: Budget law, Reports of legislative budget committees, Enacted budget*

3) Implementation
During the implementation phase, the enacted budget is put into action. Money is raised and spent to implement the policies, programs, and projects as outlined in the budget. To show progress towards budget targets, many governments release in-year reports on expenditures and revenues. The level of detail and the timeliness of the information provided in these reports vary from country to country. During the year, the executive branch may submit a supplementary budget to the legislature, proposing certain budget changes, and producing revised budget expenditure figures. Such a mechanism should authorise significant additions or changed allocations that were not anticipated at the time of the original budget. Changes can be due to unforeseen needs and in the cases of under-spending and surplus.

*Example Key Documents: In-year reports, Mid-year reports, Year-end reports, Supplementary budget*

4) Control/Audit
In the final phase in the budget cycle, the control, or audit, phase, some activities take place to assess how the money allocated in the budget was spent and to measure if these public resources were used effectively. The executive branch should report on its fiscal activities to the legislature and the public, but this is not always the case. During this phase, CSOs and budget groups may be able to get information on the effectiveness of specific budget initiatives and see whether the executive and legislative branches respond appropriately to the findings of audit reports.

*Example Key Documents: Legislative Audit Committee Report, Audit reports*
Summary

Each phase of the budget cycle creates different opportunities for participation. To influence the budget, it is important to understand the budget cycle of a country, the responsible authorities, and their respective functions to engage in policy dialogue and monitoring of the budget at various stages. We will explore different engagement opportunities in the subsequent modules.

Example: Tanzania

In 2019 the Office of the Auditor and Controller General carried out an audit of the management of education for pupils with special needs. The results of that audit are detailed in the Performance Audit Report on Management of Education for Pupils with Special Needs.

Timeline of Budgeting Processes

Governments will follow a budget process calendar, also called a budget timeline, and use this to notify the public of key implementation milestones related to government budgeting.

![Figure 4. Example budget timeline](image-url)
‘Budget transparency refers to the extent and ease with which citizens can access information about and provide feedback on government revenues, allocations, and expenditures.’

**Transparency**

Governments are increasingly recognising the importance of budget transparency. Budget transparency refers to the availability and accessibility by the public to comprehensive, accurate, timely, and useful information on how public resources are allocated and spent. Communicating the budget with stakeholders allows governments to build trust with their citizens. Budget transparency is a requirement for meaningful public participation and government accountability and enhances the legitimacy, integrity, inclusiveness, and quality of budget decisions.

**Participatory budgeting**

Participatory budgeting (PB) is a democratic process through which the public participates directly in the different phases of the budget formulation, decision making and monitoring of budget execution. It attempts to ensure that public spending is consistent with the public’s needs and priorities.

Angola is the first country on the African continent to create national legislation that makes the adoption of Participatory Budgeting compulsory for all municipalities. It is the first nation in the world to legislate on this matter without having any remarkable previous experience in terms of its implementation. This decision took place in a context that precedes the first democratic elections for municipal bodies, in 2020.

The [Participatory Budgeting World Atlas](#) provides information about the prevalence of participatory budgeting across the world.

**Why is transparency important?**

A transparent budget system benefits citizens and the government by increasing openness, trust, and public accountability. Transparency about budget allocations and spending has been shown to decrease government misuse of funds, result in more efficient use of resources, and make it less likely to be changes or reversals in policy decisions or budget allocations. When a budget is not transparent, citizens tend to trust their government less, and believe there are higher levels of corruption, poor services, and inadequate infrastructure.
Increased transparency opens entry points for citizens to get involved in the budget process. They can better assess how the government is spending public funds and provide feedback on the quality and adequacy of services and infrastructure. Budget transparency can even increase revenue as citizens are more likely to pay taxes and even make donations to local services when they trust the government will spend the money responsibly.\textsuperscript{10}

\textbf{Figure 5. Budget transparency feedback loop}

\textbf{Communicating Government Budgets}

Governments often make the proposed budget available to the public to show policy decisions and trade-offs made during the budget process. This could be done through press releases, budget documents, public presentations, summary sheets, social media, and citizens’ portals on government websites.

\textbf{Citizens’ Budgets}

Citizens’ budgets are a good way to make the budget more transparent and accessible to the general public. This can help to get more people involved in the budget cycle and enable them to advocate for changes.

A citizens’ budget is a budget document produced by the government specifically for the public. Because government budget documents can be very technical and complex - filled with numbers and technical jargon - they can be difficult for a non-specialist to understand. A citizens’ budget presents information in simple, understandable language and includes visual representations of the information to better help people understand where public funds are being spent. This enables more people to easily participate in the budget process. Each key budget document can, and should, be presented in a way that is understandable to the public, but for now, it is most common to find only citizens’ budget versions of the Executive Budget Proposal and the Enacted Budget.
More information about citizens' budgets can be found at the International Budget Partnership. Information about developing citizens’ budgets can be found in The Power of Making It Simple: A Government Guide to Developing Citizens Budgets.

![Budget Work](image)

**Budget Work**

Looking closely at the government’s budget, analysing where the money is coming from and where it is being spent, and tracking or monitoring to see if the government is spending the money where they are supposed to be spending it are forms of budget work. Information learned from budget work helps to inform policy decisions and advance policy goals. Budget work is an important tool for citizens to hold governments accountable for their policy commitments and spending. And citizens can use budget work to advocate for rights, like the right to education, and to promote equity for marginalized groups. In particular, budget work provides the opportunity to:

- Challenge policy and budgets
- Advocate for increased and efficient use of resources
- Improve transparency and accountability
- Influence decision-making processes and spending
- Enhance public awareness
Budget Analysis

Budget analysis can help determine where revenue is coming from, how the government is spending public funds, and if funds are being spent effectively and efficiently. Analysing a budget means looking closely at the different parts of the budget, examining where the funds are coming from and how they are being allocated. Analysis of the budget can clarify whether priority areas are being addressed, if the budget is adequate and justifiable in relation to government policies, if funding for certain areas is increasing or decreasing, and if the budget is equitable.

A budget analysis can be done at national, state/provincial, district, or school level.

Budget Tracking

Budget tracking follows the flow of funds between different budget levels - from the national level down to the service provider. Tracking how the money flows between these levels can determine whether the funds have been spent as planned. Budget tracking can help identify mismanagement, leaks, and corruption by examining spending throughout the system.

Budget Tracking as a Tool to Tackle Corruption in Malawi

Malawi’s decentralised system means that basic education funds are disbursed from the National Treasury directly to district accounts, where they are allocated at the discretion of the district assemblies. As the government provides little information on the use of these funds, the Civil Society Education Coalition (CSEC) works with government contacts and organisations, such as the World Bank and UNICEF, to access more accurate information. CSEC translates the national and district budgets from English to Chichewa, making the content accessible, and distributes them to local communities. The coalition has a long history of engaging with citizen-led tracking of education budgets and spending.

In 2011, the coalition engaged with grassroots groups known for education budget tracking to carry out regular spot-check surveys which identified that 5 million Malawi kwachas (US$11,500 at the time) had disappeared from an education fund in the Chitipa District. They took the matter to the District Commissioner, who claimed that he had redirected the funds to the District Health Office – a claim later revealed to be untrue. The groups petitioned the Local Government Committee, drawing the community’s attention to the misuse of funds. As a result, the Minister demanded that the missing funds be reimbursed to the schools, and the District Commissioner was removed from his post. The team then monitored the District Support to Schools Fund to ensure that the funds were returned to the benefit of the 60,000 students in Chitipa. Visit CSEC for more information.
Budget Monitoring

Monitoring the budget means looking at how the content of the budget and the activities and processes that are part of the implementation of the budget change over a period of time. Budget monitoring can be done at national, state/provincial, district, or school levels. Monitoring can be done on a sector level, such as education, and look at how the budget has been spent over several years, or the focus can be on a programme level, looking at how the budget has been spent on a specific programme within a sector, such as inclusive education, girls’ education, or special education. Budget monitoring is an ongoing process that examines the points in the system where expenditures are made, if the spending is done as intended, and if there are any leakages.

Multi-sectoral Budgeting

The implementation of programmes that address certain issues, like gender or disability inclusion, often happens in various ministries. Therefore, it is important to track budget allocations and expenditures for certain programmes in different ministries. For example, for inclusive education programmes, it is necessary to look at how much money is allocated to the Ministry of Education, but one may also want to know how much is allocated to disability screening activities in the Ministry of Health. You will find examples of how budget allocations for inclusive education can be identified in different ministries in Module 4.

Engagement in Budgeting

Civil society has an important role in holding the government accountable for the implementation of its policies and for using the budget to protect and advance the interests of its citizens. Civil society can be an important ally of the government! Working together with the government on budgeting, civil society can strengthen the government’s capacity by providing training, conducting important research, and enhancing the government’s ability to produce effective budgets. Civil society organisations (CSOs) can get involved at the national, local, and school levels. Civil society can push for transparency and accountability in spending in different sectors at the national level. Civil society can undertake budget work at the local and school level to analyse, track, and monitor the budgets. Adult education programmes, vocational and graduate programmes for lifelong learning should not be forgotten in this process.

School Management Committees (SMCs), composed of parents, teachers, head teachers and local authorities, can play an important role in education budgeting at the school level. SMCs can monitor budget income and expenditure, such as grants received from government agencies, a local authority, or any other source and expenditures.
Mozambique: School Committee Member participation in district level planning and budgeting.

In Manhiça district, Maputo province, ActionAid and district level partners Núcleo Académico para o Desenvolvimento da Comunidade (NADEC) supported School Management Committee (SMC) member participation in district level planning processes.

The SMC members took part in the General Council meetings, one of the government consultative processes, and were able to share some of their concerns about the provision of education at district level. Subsequently, however, it was observed, thanks to a mapping exercise undertaken by NADEC, that SMC members were not being adequately included in the more specific District Social and Economic budgeting and planning processes (PESOD). The results of the mapping were shared with and validated by the district authorities after which, SMC members were invited to participate in the 2020 PESOD process.

ActionAid and NADEC supported SMC members to prepare for this by providing them with training on public sector financing as well as other relevant information such as baseline data giving a detailed picture of the state of education provision across the district, especially in terms of its responsiveness to gender and disability. Additional data from ActionAid’s research into inclusive education financing in Mozambique was also shared with the SMC members.

This information helped the SMC members make targeted recommendations for the government to allocate funds to priorities, such as: improving school infrastructure to be more disability-accessible, safer and better equipped; training teachers to ensure they are better prepared to support children with disabilities; and taking steps to improve retention e.g., through school feeding initiatives.

ActionAid Mozambique and NADEC are currently trying to assess the extent to which these priorities were taken into account in the final District Strategic Development Plan, as there remains a lack of transparency at government level, especially where the availability of budget information is concerned.
Role of Coalitions, Networks, and Partnerships

Coalitions, networks, and partnerships can have more important impacts on government budgeting. The more groups that are involved, the greater the support and impact may be. Forming these groups allows for the sharing of a broader set of specialised skills and may make it possible to work at different levels of government (i.e., national, local, district) and in different sectors (i.e., education, health, gender). For example, one organisation may have specific expertise in collecting data, another in budget analysis, and yet another in advocacy. Combining and building upon these various skills can enhance effectiveness.

Consider looking for support from:
- Civil Society Organisations
- Disabled Persons Organisations
- Women’s organisations
- Gender-based organisations
- Non-Governmental Organisations
- International Non-Governmental Organisations
- Economists
- Universities or research institutions
Activities civil society organizations (CSOs) can do to help make the budget process effective:

- Provide independent critical analysis by monitoring spending
- Provide training in budget analysis and advocacy
- Build a culture of accountability
- Advocate for increased access to budget decision-making
- Mobilize stakeholders, interest groups and citizens to participate in budget work
- Produce alternative budgets
- Simplify budgets

Expand the debate around budget policies and decisions.

Active Engagement

Engagement is key! It is important that people provide input throughout the budget process on all levels. Soliciting their input in the (local) government’s choices establishes or strengthens trust and buy-in. Examples of facilitating citizens’ and practitioners’ engagement in the process include open houses, citizen academies, and/or citizen portals to access budget and process information.

Citizen Engagement: Participatory Budgeting in Brazil

Participatory budgeting in Porto Alegre, Brazil has been considered to be one of the most successful uses of participatory budgeting anywhere in the world with 17,200 citizens involved at its peak in 2002 and distributing around $160 million of public money.

The process involves three streams of meetings: neighborhood assemblies, thematic assemblies, and meetings of delegates for citywide coordinating sessions (the Council of the Participatory Budget). During the assemblies, there are discussions on funding allocations for government responsibilities, and debates which decide the criteria for which the budget is allocated in the districts – for example whether it is population, an index of poverty, or a measure of shortages, and how to deal with issues that are not neighborhood specific, such as environment, education, health and social services and transportation.

Women, ethnic minorities, low income and low education participants were overrepresented when compared with the city’s population and consequently funding shifted to the poorest parts of the city where it was most needed. It brought those usually excluded from the political process into the heart of decision making, significantly increasing the power and influence of civil society and improving local people's lives through the more effective allocation of resources.

Read the entire Case Study: Porto Alegre, Brazil
During the planning phase, CSOs have various opportunities to try and influence budget estimates, including working with respective planning and budgeting committees and officers in line ministries to ensure that education is prioritised.\textsuperscript{13} Civil society can…

- Request public documents;
- Provide independent analyses of county budget proposal by reviewing the documents and providing simple summaries to the community;
- Gather critical information on community needs and priorities and use media and other strategies to advocate for these issues; and
- Organize themselves around issues.

During the implementation phase, CSOs can monitor and track the implementation of the budget. They can work with the different ministries, local governments and other stakeholders to ensure that allocations are used as planned. Monitoring project implementation and expenditures also informs the next budgeting phase – so it is good to stay on top. Civil society can…

- Review and analyse quarterly reports;
- Voice concerns when projects are not on track; and
- Monitor project and programme implementation for ownership and sustainability of the projects.

During the control/audit phase, CSOs can urge governments to audit their books timely. They can share findings from their monitoring and tracking work with the aim of strengthening the quality of the government’s audit. They can also implement social accountability tools, such as social audits, to influence future budgets by assessing how previous budgets were implemented. Civil society can…

- Complete verification of government projects;
- Provide feedback; and
- Be part of the team providing feedback on audit report(s).

Cambodia: Civil Society Providing Input to Government on Financing, Monitoring, and Provision of Inclusive Education

“As a member of the national Education Sector Working Group (ESWG), and the coalition NGO Education Partnership (NEP), civil society members in Cambodia contributed substantially to the annual partner meeting on education budget priorities between the Ministry of Economy and Finance and the Ministry of Education, Youth, and Sport.

Key recommendations made by the NEP included funding the newly established Special Education Department to ensure inclusive education, improving quality and learning outcomes by funding measures to address the issue of teacher absences, reducing the financial burden on parents by removing informal school fees and improving data collection systems so that disaggregated analyses can be made for effective planning and budgetary allocation.”\textsuperscript{14}
Challenges to Accessing Information

Challenges of accessing information for budget work may include bureaucratic red tape, lack of accurate, timely budget data, and lack of transparency and limited access to information.

Accessing Data

The absence of solid data, however, is rarely a good reason to abandon budget work. While it is preferable to have more and better data, it is often possible to start education budget work with whatever information is available. Examples of essential information in education budget work will be detailed in Module 2.

CSO Involvement

CSOs have a strong interest in promoting reforms to the budget system since it is typically poor and powerless who are most adversely affected by a weak or corrupt budget system. A sound budget system – one that is transparent and accountable – is far more likely to yield results that reflect the will of all the people. An important aspect of budget work can also be to address these challenges at the micro and macro levels by:

- Lobbying for increased transparency within government budget processes;
- Networking with relevant agencies and offices;
- Using informal channels and alternative information sources; and
- Campaigning for legislation on the right to information.
Reflection Questions for Module 1

What are the four phases of the budget cycle and what kinds of documents can be found at each phase?

_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

How can governments make their budgets more transparent? Why is this important?

_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

How can civil society engage in the budget process? What opportunities exist in each phase?

_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

Try to search and find a government budget for a country live/work in? Reflect on how easy or hard it was to find?

_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

How does the government budget influence my personal life? What services do I use that are covered by the government?

_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
Budgeting Exercises

Exercise 1.1: Where is the budget?

Aim
For participants to learn how to access their country’s budget information.

Materials
Handout 1c

Time
30 minutes

Activity
Option 1. Ask the participants to find the budget information for their country (this can include national, state, provincial, district level budgets, etc.) before the workshop. Divide participants into small groups in which to share and discuss their findings. In an international context, participants can either work in single-country groups to collate and discuss their findings or in mixed-country groups to compare and contrast the availability of information in the different contexts.

Option 2. If the participants have access to the internet in a training session, they can try finding budget information during the workshop. As a facilitator, make sure you prepare for this by understanding the different challenges of finding budgets in the different countries in training. The time required to carry out this exercise will depend on the availability of publicly accessible documents and the complexity of these documents – some countries have a lot of information easily accessible (which can take a long time to work through), others have much less. Allow for some participants to make more progress than others. You might wish to place a facilitator (or experienced participant) in each group to support (but not lead) the process.

Questions for discussion

• Was it easy to find information on the budget for your country?
• What sites did you visit to find official government information on the budget?
• What sites did you visit to find supplementary information on the budget?
• What steps do you think the government should take to make budget information more easily accessible?
• How easy was it to understand the information on the government website?
• What do you think could be done to make the information easier to understand?

Online workshop suggestion
Divide the participants into break out rooms and ask them to answer the questions. Ask them to input their findings in a Google Slide [adapted Handout] or a Padlet (more information at Padlet).

---

1 Adapted from Global Campaign for Education. Financing Matters: A Toolkit on Domestic Financing for Education
**Exercise 1.2: Understanding your country’s budget**

**Aim**
For participants to familiarise themselves with their country’s budget and start to analyse the information available.

**Materials**
If participants will have difficulty locating relevant budget documents in Exercise 1.1, provide the approved budget of the country for them to use in this activity.

Handout 1d

**Time**
30 minutes

**Activity**
Divide participants into groups (from the same country). Ask them to review the budget documents and discuss their answers to the following questions:

1. Are reasons given for the choices made in the budget? Can you tell what the priority areas in the budget are?
2. Does the budget have information on government spending on programmes, sub-programmes, and further information on disaggregation of government spending below the sub-programme level?
3. Does the budget differentiate properly between spending on recurrent (operating) costs and capital (development) costs?
4. Is the budget centralised or decentralised? Is there a regional and/or district budget?
5. Are the budget lines sufficiently clear to know what they refer to, and are they consistent across departments?
6. Does the budget contain estimates for the coming three years or only for this year (can budgets be compared across years easily)?

**Purpose and Questions for Further Discussion**
This exercise aims for participants to familiarise themselves with the layout and content of their country’s budget and learn how to extract useful information from it. It’s therefore not necessary to share the specific answers to the above questions in plenary. Instead, you may wish to facilitate a group discussion about the experience of navigating the budget, exploring some of the following questions:

- How easy was it to find the information you needed in the budget?
- What challenges did you face?
- What new terminology did you encounter?
- What do you think could be done to make the budget easier to understand?

**Online workshop suggestion**
Divide the participants into break out rooms and ask them to answer the questions. Ask them to input their findings in a Google Slide [adapted Handout] or a Padlet.
Exercise 1.3: The budget process

Aim
For participants to gain an understanding of the budget cycle and the different actors and their roles to identify entry points in budget processes.

Materials
Handouts 1g (one for each participant) and 1f (one for each group).
Handout 1e should be cut into strips

Time
60 minutes

Activity
Invite any participant who knows the government budget process (or any part of it) to describe it to the other participants.
Present the 4 phases of the budget cycle to the participants.
Divide participants into groups of 4. Give each group a set of strips corresponding to the different steps of the budget process in the Republic of Dreamland.
Explain that the grey strips are headings reflecting the four main phases of the budget cycle; the strips with bold writing are sub-headings within the four main phases.
Ask each group to try to arrange the strips in the correct order to reflect the full budget process.
After the participants have finished working, ask each group to present its solution.
Then distribute Handout 1f in the correct order and discuss any differences between this and what the groups put forward.

Note:
- The budget process might differ from one country to another and across levels of government (local, national, state, or federal).
- The strips reflect the budget process as described inside the government.

Questions for Further Discussion
You may wish to facilitate a group discussion about the experience of navigating the budget cycle, exploring some of the following questions:
- Is the budget process different in participants’ own countries? How?
- How might a description of the budget process from outside government look?
- What steps are missing from the list?

Online workshop suggestion
Divide the participants into break out rooms and ask them to answer the questions. Ask them to input their findings in a Google Slide [adapted Handout] or a Padlet.
Exercise 1.4: Actors in the budgeting process

Aim
For participants to identify actors involved in different phases of the budgeting cycle.

Materials
Handout 1h

Time
30 minutes

Activity
Keep participants in groups from the last exercise. Ask them to discuss the following questions:

- Which actors (e.g., NGOs, ordinary citizens, elected representatives) are likely to be involved at each step of the budget process?
- Which actors could be involved at each step that may currently not be?

Distribute Handout 1h and ask the groups to list the main actors in the different budgeting process steps at the national, provincial, and local level in their country, plus their respective activities. Where are the possible entry points for integrating gender or disability inclusion?

Ask groups to present their findings to the larger group.

Questions for Further Discussion
You may wish to facilitate a group discussion about the different kinds of actors involved in the budgeting cycle, exploring some of the following questions:

- Were you surprised by any of the actors that were discussed?
- What challenges could you face in trying to connect with these actors?

Online workshop suggestion
Divide the participants into break out rooms and ask them to answer the questions. Ask them to input their findings in a Google Slide [adapted Handout] or a Padlet.
Exercise 1.4a: Chapatti diagram - spaces of power

Aim
For participants to explore spaces of power and power relationships between actors.

Materials
Flip chart and markers.

Time
45 minutes

Exercise 1.4 can be expanded by exploring the power relationships between the identified actors and people, focusing on spaces of power (closed, invited, created). In creating a Chapatti diagram, participants will use circles of different sizes and distances to reflect on power relationships, demonstrating what power looks like in different spaces and how relationships between different groups can create space to claim power or close access to power to other groups such as women or people living in poverty.

Explain to participants that a way of looking at power is in terms of the different types of space that exist to influence decision-making. There are many ways in which these can be classified, but the three labels of closed, invited and created are perhaps the most widely used.

Closed spaces: Where elites such as politicians, bureaucrats, experts, bosses, managers, and leaders make decisions behind closed doors with little or no consultation or involvement of others.

Invited spaces: Spaces that are created and opened for consultation with sectors of the population who have historically been excluded.

Claimed or self-created spaces: New spaces opened up to focus on citizen action and active participation.

For a more detailed explanation of closed, invited and created spaces of power, consider the Understanding Power Shifts toolbox.

Steps:
1. Ask groups to draw circles of different sizes to represent the spaces of power (small = institutions with closed space, medium = institutions with invited space and big = institutions with claimed space).
2. Ask the groups to think about which of the identified actors operate in closed spaces. Ask the groups to draw small size circles to represent these actors. Explore the following questions with the group:
   - How do these closed spaces restrict participants’ access to decision-making processes and/or resources?
   - What strategies have they used to gain access to closed spaces?
   - Has power shifted in any way?
3. Ask the groups to reflect on which of the identified actors have spaces in which groups are invited to participate. Ask the groups to draw medium size circles to represent these actors. Explore the following questions with the group:
   - What experience does the group have of participating in / accessing invited spaces?
   - Were they able to make their voice heard / influence decision making?
   - What strategies have they used to access invited spaces and increase their influence on them?
   - Have they been able to use invited spaces to shift power in any way?
4. Ask the groups to reflect on where in the Chapatti diagram they see opportunities for claimed and self-created spaces? Asks the groups to draw large size circles to represent these institutions. Explore with the group.
   - What experiences do they have of trying to claim spaces for making their voices heard?
   - Have they been able to use claimed spaces to shift power in any way?

5. Ask the groups now to position the circles close or far from each other to demonstrate which actors in the Chapatti diagram have worked together to claim the new spaces or to close and limit access to spaces of power?
   - If groups have not claimed spaces, you could use this reflection to ask them to look at other actors and think about how they could work together and what strategies they could use to claim spaces.

6. Let the groups present and discuss the Chapatti diagram that has been constructed; the visualisation can be extended by developing before, now, and ideal versions of the Chapatti diagram and exploring possible strategies to claim new spaces, take advantage of invited spaces or gain access to closed spaces.

**Questions for further discussion**
- What closed, invited, and claimed spaces are identified?
- What experience does the group have of participating in / accessing invited spaces?
- What experience does the group have of participating in / accessing closed spaces?
- Were they able to make their voice heard / influence decision making?
- What shifts in power have been experienced by them in any way?
- What strategies have they used to gain access to closed and invited spaces?
- What strategies have they used to increase their influence in these spaces?
Exercise 1.5: Social Auditing

Aim
For participants to gain an understanding of the steps involved in planning a social audit.

Materials
Handout 1i
Flip chart and markers

Time
1 hour

Activity
Divide participants into groups of 3-4. Ask them to review the steps of a social audit on Handout 1i and then work together to develop a plan for a social audit.

After each group has developed its action plan, have each group present their plan to the larger group.

Questions for Further Discussion
You may wish to facilitate a group discussion about the experience of planning a social audit, exploring some of the following questions:

- What challenges do you think you might encounter in the process?
- How could you overcome those challenges?

Potential challenges and steps to overcome them:

- In the social audit process, you are likely to need to challenge power holders or service providers, but it’s important to avoid unnecessary conflict. Try to engage the relevant government officials from the start to get their buy-in.

- It may be difficult to get copies of primary project documents and government records. In countries with freedom of information laws, formal channels can be used to gain access to such documents. Where no right of access to public information is recognised, civil society organisations will need to rely on their networks and relationships with those in government which may be prepared to help them.

- If there are mistakes in the data and your findings cannot be backed up with facts, your campaign will lose credibility. Ensure that all your claims are well substantiated and that facts are checked carefully.

- Social audit processes run the risk of getting personal, especially if a well-known official is exposed through the process. It is wise to focus on the conduct and performance of those involved rather than the personality.

Online workshop suggestion
Divide the participants in break out rooms and ask them to answer the questions. Ask them to input their findings in a Google Slide [adapted Handout] or a Padlet.
Module 2

Education Budgeting

Summary of Module
The education budgeting plays an important role in the development of plans in the educational sector. Although there has certainly been progress on increasing education budgets, there is still a lot of work to be done. In this module the key actors in the education sector are discussed as well as ways to raise either the share or the size of the education budget. There are examples of good practices and references to where to find the data you need to scrutinize your government’s education budget.

Learning Outcomes
- Understand the basics of government budgeting and the budget process
- Understand the basic concepts of budget work with a focus on education
- Learn when and how to get involved in the budget process and where to find data on education

Main Concepts
- The budget cycle applied to education budgeting; key actors in education sector; key budget items to assess; overview of education budgeting

What is education budgeting?

Education budgeting is the work that is done in preparation and implementation of the education portion of a government’s budget. The budget is largely based on government policies. Government policies are meant to be translated into programmes, projects, activities, budget inputs (funds and resources) and budget outputs (schools, textbooks, learning aids, school hostels, etc.).

‘The only way we can give our children the best education in the world and prepare them for the next century is by funding the programs that serve them’ – Paul Farmer
The 4S\textsuperscript{18} framework identifies four clear principles that must be applied to ensure that countries meet the SDG4 twin promises of quality and inclusion:

1. A fair \textbf{SHARE} of the budget is spent on education - meeting or exceeding UNESCO benchmarks of 20\% of the national budget or 6\% of GDP - with a particular focus on marginalised groups, including children with disabilities.

2. A good \textbf{SIZE} of the overall budget is raised through a progressive tax base, maximizing the availability of national resources for investment in public services, ensuring that those ablest to pay (the wealthiest) support those least able (the poorest) to do so. This also requires macroeconomic policies which can support budget increases, such as reducing debt servicing or limiting austerity policies.

3. Budgets are \textbf{SENSITIVE}, focusing on equity in public expenditure to redress broader inequalities in society (such as stipends for the education of girls and children with disabilities or greater investment in deploying trained teachers to poor rural areas).

4. Public \textbf{SCRUTINY} of budget expenditure ensures that funds arrive on time (especially in disadvantaged areas) and are effectively spent. This may require, for instance, enabling civil society groups to have oversight of budget development and expenditure, as in the examples provided in this manual.

Schoolgirls, Nepal CREDIT: Kagendra Sapkhota/ActionAid
Figure 7. 4S Framework

Share
The share of the budget is the percentage of the country’s total budget that is spent on education.

Size
The size of the budget is the total amount that the government has to spend. This depends on how much tax is collected and what economic policies are followed.

Sensitivity
Sensitivity of the budget relates to the extent to which budgets and spending address educational inequalities.

Scrutiny
Scrutiny of the budget helps to ensure the money allocated for a service arrives where it is needed.
Education Sector Plan

The Education Sector Plan (ESP) is a strategic document that offers a vision for the education system and identifies the ways to achieve the vision. It provides a long-term vision, with medium-/long-term policy priorities (set as overarching goals) and related strategies (developed into programmes) that include the activities (that operationalize the strategies). The expected results (outcomes/outputs) are measured through indicators against set targets – these are summed up in the results framework. This is a key document to consult and compare with the national budget to see if the proposed budget is in line with the ambitions of the ESP.

As we have seen in Module 1, budgets are critical to the development of any nation. To underscore the importance of budgets, governance experts take the view that after the constitution, the national budget is the second most important document in any modern state. All governments operate based on an approved budget to implement policy decisions that seek to promote the welfare of citizens.

Such budgets are formulated based on the needs of the citizens, which in turn make up the needs of a nation. A significant portion of education funding usually flows from the national budget to local spending authorities, such as school districts or provincial education agencies.

Importance

The right to education is key to participation in society, independence, resilience, and active citizenship. Education is known as an enabling right and is fundamental to the fulfilment of all other rights. Lack of access to education leads to exclusion, marginalization, and to low outcomes on all SDGs.

258 million children worldwide do not go to school

32.5 million are children with disabilities from low-income countries

1/3 of the 58 million children out of school have disabilities
In the past decades, many countries rolled out education sector programmes, initially aimed at access and attendance of primary school for all. Access to early childhood, secondary, tertiary education, and lifelong learning programmes is becoming a priority for many governments. But is enough being done? The answer, sadly, is no. There are still millions of out of school children and youth and as long as that is the case, there is more work to be done. This becomes even clearer when looked at through the lens of gender and disability inclusion.

Quality Education

Since 2000, there has been enormous progress in achieving the target of universal primary education. The total enrolment rate in developing regions reached 91 per cent in 2015, and the worldwide number of children out of school has dropped by almost half. There has also been a dramatic increase in literacy rates, and many more girls are in school than ever before. These are all remarkable successes.

While Sub-Saharan Africa made the greatest progress in primary school enrolment among all developing regions – from 52 per cent in 1990 to 78 per cent in 2012 – large disparities remain. Children from the poorest households are up to four times more likely to drop out of school than those from the richest households. Disparities between rural and urban areas also remain high.

Walking to school, Tanzania. CREDIT: Stefano Bianco/ActionAid
Almost 25% of the billion children in the world are still out of school. Among them, at least 50% of children with disabilities are excluded from education, in low- and middle-income countries. In some contexts, the figure is closer to 90%.

For every 100 children in low- and middle-income countries, 53 children in learning poverty prior to COVID and 63 in learning poverty post COVID. At the peak of school closures in April 2020, 94% of students – or 1.6 billion children – were out of school worldwide.21

Achieving inclusive and quality education for all reaffirms the belief that education is one of the most powerful and proven vehicles for sustainable development. This goal ensures that all girls and boys complete free primary and secondary schooling by 2030. It also aims to provide equal access to vocational training, eliminate gender and wealth disparities, and achieve universal access to quality higher education.22
Key Actors

The education system structure is different in each country, but the key actors are broadly similar.

**National government officials** (e.g., members of parliament) have powers to approve, amend or introduce new laws relating to education. They also have the power to call upon the Minister of Education to account for education policy choices, budgetary allocations, and expenses. This also means they can influence the budget and call for the changes they think are necessary.

**National education officials** (e.g., Minister of Education) develop education policies and prepare the education budget.

**State or district officials** (e.g., district education officials) implement government policies and budgets. They are aware of the processes by which service delivery occurs and can identify where challenges lie in implementing education policies and budgets.

**School governing officials** (e.g., headteachers, school management committees or parent-teacher associations) are responsible for the overview of funds at the school level. They can give a picture of what needs to be changed in education locally, what resources are being received, and what the constraints are.

Key Items

It is important to note that education (and therefore education budgeting) starts at the pre-primary level and goes on to primary, secondary, and tertiary education. Technical and Vocational Education and Training (TVET), both informal and formal pathways, should also be a part of the education budget.

Examples of items that you will typically find in any education budget:

- Infrastructure (classrooms, sanitation facilities, hostels, teacher housing etc.)
- Salaries for teachers and teaching support staff
- Salaries for personnel at education institutes
- Transport (school buses, tricycles (tuk-tuks) etc.)
- Subsidies for school supplies such as textbooks, uniforms, learning materials, assistive devices
- Extra training programmes for teachers and teacher aides
- Accessible learning materials
- Learning aids, assistive technology

Note: More information on key items for inclusive education can be found in Module 4.
Government Spending on Education

The Education 2030 Framework For Action recognises that the goals cannot be met without scaling-up finance and that governments should invest at least 4-6% of GDP and 15-20% of their budgets in education. It also highlights how resources will need to be mobilised at national, regional, and global levels to ensure ‘adequate financing for education’.

‘If it is not in the budget, then it is not a priority!’

Budget Analysis for Education Budgets

Following the 4S framework, it is important that we increase the share as well as the size of the budget. As discussed in Module 1, budget work can help us to do this.

Other groups and stakeholders that you seek support from in the analysis of the education budget include:

- Local CSO partners in education, gender, and disability
- Primary and secondary school board representatives
- Secondary school teacher representatives
- Representative of the district department of Education
- Parents’ Representatives of girls or other pupils entitled to fee-free education as stated in the decree/ law x
- Organisations that monitor government budgeting and expenditure overall
- As well as these other important stakeholders: Ministry of Finance, in particular, the planning section and the audit section
- Ministry of Local Government and Decentralization
- Ministry of Education, department of basic and secondary education
- Donor/ LEG
- Education Cluster
- Headteachers of selected primary schools in the district
- Headteachers of all secondary schools in the district
- Local/national research unit/research institute
- Ministry of health, especially when it comes to pupils living with disabilities
- Any student bodies that are active in your context
“Even huge piles of budget documents do not scare us; deal with them to make informed decisions!”

Adedeji Peter Ademefun PhD Development Worker, Nigeria.
What are we looking for?

To understand and begin analysing the education situation from a financial standpoint in a country or a region, we need, as a minimum, to look at the following:

1. Structure: how is the education sector organised?
2. The total government budget allocations for different sectors, including education.
3. The education budget as a percentage of the total budget and as a percentage of GDP, and how these allocations compare to international education financing benchmarks (e.g., 15-20% of the national budget and 4-6% of GDP).
4. The actual percentage of the budget spent at the end of the financial year and the implications of the level of spend.
5. The tax system:
   a. Is the government raising sufficient resources through tax? For example, what is the government’s tax to GDP ratio? World Bank and IMF estimate state that anything under 15% is insufficient to cover anything but the most basic of state functions.
   b. Is the tax system considered progressive? In other words:
      i. do people pay taxes in proportion to their income and wealth?
      ii. Does the government provide significant tax incentives to large corporations resulting in them paying less than their fair share?
      iii. Are wealthy people and corporations using legal loopholes or overseas tax havens to avoid paying their fair share of taxes?
6. Recurrent allocation (for personnel and overhead).
7. Capital allocation (for buildings, training, curriculum development, teaching aids, etc.).
8. Enrolment rates: how many children enrol in school each year\textsuperscript{24}
9. Out of School rates: how many schools are out of school, including those who have never enrolled or have dropped out early?
10. Out of school youth - this is important because it is possible that youngsters could remain in school with sufficient monetary allocations.
11. Youth unemployment rates.
12. Do the wealthier families and politicians send their children abroad to study?
All of these questions will provide us with data that will give us a very good picture of a country's educational outcomes, where the spending aligns with needs and where there may be gaps.

In addition to the questions above, we also look at education indicators that are used internationally. This is important because it gives us the opportunity to compare ourselves to other countries, especially those countries facing the same (or similar) set of circumstances and challenges. We can learn from the solutions and mistakes of other countries. The advocacy process gives us a point of entry with our government and demand improvement.

Education indicators should be disaggregated by sex and, where possible, supplemented by data on students with disabilities. There are, however, many indicators that could be used. The following are examples of indicators that can be used to assess the efficacy of an education system:

- Net primary enrolment or attendance ratio
- % of pupils starting grade 1 who reach grade 5
- Adult literacy rate
- Literacy rate of 15- to 24-year-olds
- Numbers of out of school children and youth
- Drop out and/or completion rates

UNESCO Institute of Statistics (UIS) tracks how education indicators, such as these, link to specific targets set under SDG4, as well as other policy-relevant indicators and indicators specifically related to access, retention, completion, proficiency in literacy and numeracy, out of school rates at different levels, as well as financial indicators including government expenditure on education as an amount and as a % of GDP.

Given the focus of this manual, indicators under Target 4 of SDG4 would be especially relevant to track:

**Target 4.5:** By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations.

**Target 4.5.1** Parity indices (female/male, rural/urban, bottom/top wealth quintile and others such as disability status, indigenous peoples and conflict-affected, as data become available) for all education indicators on this list that can be disaggregated (then follows a long list of indicators).

**Budget analysis** in education can involve comparing the Ministry of Education budget to that of other ministries, such as the Ministry of Health or Ministry of Defense to determine the priority given to education in relation to other sectors.
Intermezzo: The importance of data disaggregation

Averages tend to mask disparities, which is why it is of utmost importance to disaggregate data by income, geographic location, age, sex, race, ethnicity, migratory status, disability, and other pertinent characteristics. Gender- and disability-disaggregated data and information must be available for policymakers to be able to assess the situation and develop appropriate, evidence-based responses and policies. Such data must be collected and analysed within the policy-making process, ideally covering several years to track changes and take corrective action.

Civil society organisations, including NGOs, DPOs and women’s groups, can be precious allies in gathering information about the potential or actual impact of government policies, and they should be consulted regularly. Surveys, interviews, reviews, opinion polls and benchmarking are also effective methods for obtaining and analysing data on diversity policies, as well as desk review, household interviews, focus group discussion. Finally, building public servants’ awareness and expertise through information campaigns and training is also important.

After you have looked at indicators and disaggregated data, the second stage is to look for spending on all the different levels of the education system (e.g., early learning, primary, secondary, vocational, tertiary) as they are summed into a single “education” sector. Disability-disaggregated data should be supplemented with qualitative data too since not all groups of persons with disabilities are represented in common disaggregation tools such as the Washington Group Questions.

Table 2. Distribution of education sector budget as a percentage between levels of education

<table>
<thead>
<tr>
<th>Budget Line for Type or Level of Education</th>
<th>Amount Assigned</th>
<th>Total Budget</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Early Childhood Education</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Primary Education</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Secondary Education</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Technical and vocational education and training</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tertiary Education</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Basic/Non-formal Education (youth &amp; adults)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (such as lifelong learning, adult learning)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Government transfers to national universities, examination boards, teacher training institutions and curriculum boards may receive separate appropriations under ‘public institutions’ or ‘subvented institutions.’ High levels of spending on tertiary (even including scholarships to send students abroad
for study) can inflate the investment size, so it is important to unpack this. Total education spending includes national, sub-national and local levels, if possible; take care to avoid double counting (transfers from the central level to subnational levels should not be counted twice).

Finally, ask yourself some of the following questions:

- How much is allocated to the various education programmes at the service delivery level?
- Is that fair and proportional to what the population looks like? Refer to the example about Zambezia, Mozambique, on the next page.
- Pay particular attention to Early Childhood Education. Evidence suggests that investments in accessible and affordable, or especially free of charge Early Childhood Development (ECD) increases opportunities for women and (if gender and disability inclusion is taken into account in the ECD curriculum) can contribute to gender equality and inclusion.
- Pay particular attention to inclusive education and see if there are allocations made towards programmes that may have the opposite effect (segregated education, for instance).

Possible sources of information could include approved national budget, Medium Term Expenditure Framework (MTEF), audited or preliminary outturns for the past four years, approved/draft estimates for the current financial year, outer year projections, budget speech, Government Spending Watch, UNESCO.

Example: Mozambique

Zooming in on a fair and proportional education budget in Mozambique

Zambézia is one of the poorest provinces with the highest numbers of out-of-school children, and yet has customarily received half the per capita allocations of Maputo, the wealthier capital region. The four provinces with the highest pupil-teacher ratio are those with the lowest allocations. It is vital that these discrepancies are targeted to improve equity in education in Mozambique, and help to address severe resource constraints in the poorest provinces. Furthermore, according to 2017 census data, an overwhelming 69.5% of children and young people aged 5-19 with some form of disability are classified as living in rural areas.

This data must inform the allocation and distribution of resources to support their inclusion in the education system. Mozambique must ensure that additional allocations actively address disadvantage, rather than compound inequalities (including disability), by ensuring greater sensitivity to equity in budget formulations, allocations and expenditure. Sensitive budgets can also address the severe shortage of trained teachers by incentivising placements in certain districts.
There are many ways for governments to translate the budget numbers into visuals. This example (Figure 11) is a good way of presenting information more accessible to all. If your government has not translated the information to a visual form, perhaps this is something your organisation can create, or you could collaborate with other organisations to create.

**Figure 11. Example citizens budget diagram from Nigeria**

**Budget Tracking for Education Budgets**

Budget tracking can be conducted at national and decentralized levels (for instance state and district levels). It can either focus on how the overall education budget has been spent at state and district levels or examine a specific programme like primary education nationwide. Comparisons between states or districts can reveal how they are implementing programmes if they are reducing inequities and the overall quality of these programmes.

Budget tracking of actual school expenditure can also be done. For example, this could involve checking that resources allocated to teaching and learning materials or infrastructure have been spent as stipulated in the budget.
Segregated education is “when the education of students with disabilities is provided in separate environments designed or used to respond to a particular or various impairments, in isolation from students without disabilities. (e.g., schools for the blind.)"32

Questions for school-level budget tracking33:

- What was the education budget allocation to the school?
- What other funding has the school received?
- Are there any allocations aimed specifically at promoting gender and/or disability inclusion?
- Has the school received all the allocation from the government that was budgeted for?
- What amount of the funds has been spent thus far? And on what items have these funds been spent?
- Does the school spend funds not covered by government resources? Does this include for electricity, security guard, water, the printing of examination papers, etc.?
- What are parents expected to contribute towards primary education?
- On average, how much have parents been expected to contribute in the current academic year?
- Who is responsible for managing these funds?

<table>
<thead>
<tr>
<th>Budget heading</th>
<th>Total budget</th>
<th>Projected to date</th>
<th>Projected to date %</th>
<th>Actual to date</th>
<th>Actual to date %</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching staff</td>
<td>1,795,086</td>
<td>1,795,086</td>
<td>100</td>
<td>1,795,086</td>
<td>100</td>
<td>0</td>
</tr>
<tr>
<td>Supply teachers</td>
<td>50,350</td>
<td>16,783</td>
<td>33.3</td>
<td>24,360</td>
<td>48.4</td>
<td>7576.67</td>
</tr>
<tr>
<td>Education support staff</td>
<td>800,000</td>
<td>800,000</td>
<td>100</td>
<td>800,000</td>
<td>100</td>
<td>0</td>
</tr>
<tr>
<td>Technicians</td>
<td>352,640</td>
<td>352,640</td>
<td>100</td>
<td>352,640</td>
<td>100</td>
<td>0</td>
</tr>
<tr>
<td>Admin and clerical staff</td>
<td>626,430</td>
<td>626,430</td>
<td>100</td>
<td>626,430</td>
<td>100</td>
<td>0</td>
</tr>
<tr>
<td>Caretakers</td>
<td>51,066</td>
<td>51,066</td>
<td>100</td>
<td>51,066</td>
<td>100</td>
<td>0</td>
</tr>
<tr>
<td>Cleaners</td>
<td>37,222</td>
<td>37,222</td>
<td>100</td>
<td>37,222</td>
<td>100</td>
<td>0</td>
</tr>
<tr>
<td>Building refurbishment</td>
<td>320,919</td>
<td>256,735</td>
<td>80</td>
<td>230,220</td>
<td>71.7</td>
<td>-26,515.20</td>
</tr>
<tr>
<td>Maintenance</td>
<td>104,640</td>
<td>34,880</td>
<td>33.3</td>
<td>40,000</td>
<td>38.2</td>
<td>5120</td>
</tr>
<tr>
<td>Energy</td>
<td>87,609</td>
<td>24,000</td>
<td>27.4</td>
<td>26,600</td>
<td>30.4</td>
<td>2600</td>
</tr>
<tr>
<td>Catering</td>
<td>69,482</td>
<td>69,482</td>
<td>100</td>
<td>69,482</td>
<td>100</td>
<td>0</td>
</tr>
<tr>
<td>Classroom supplies</td>
<td>94,000</td>
<td>37,600</td>
<td>40</td>
<td>37,600</td>
<td>40</td>
<td>0</td>
</tr>
<tr>
<td>Other resources</td>
<td>220,000</td>
<td>110,000</td>
<td>50</td>
<td>110,000</td>
<td>50</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>4,608,444</td>
<td>4,211,924.53</td>
<td>4,200,706</td>
<td>-11,218.53</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Figure 12. Example school budget
School-level Budget Tracking: A Methodology

1. Put together the budget tracking team. This should involve parents and other key stakeholders as well as people with budget tracking skills and knowledge about the specific budget that is being tracked.

2. Decide who to talk to. Key respondents include children (including children with disabilities and all genders), parents, teachers, PTA and SMC members, district education officers, local government officials, activists, etc.

3. Use a mix of data-gathering approaches to obtain the information needed. This might include:
   - Literature review – obtain and examine key budget documents and plans relating to the school.
   - Interviews – carry out interviews with individuals such as the head teacher who holds a lot of information about the school budget and expenditure.
   - Survey – design and carry out a simple survey that can be used to gather information about the school facilities, teachers and students, budget, spending, contributions made by parents and/or private sector donations, etc.
   - Focus group discussions – bring together a group of stakeholders to explore a particular issue relating to school budget allocation and spending.
   - Workshops – bring together a group of stakeholders to explore the school budget and expenditure issues in a workshop setting.

4. Summarise and validate the findings, and share them with stakeholders. You can be creative and use data visualization to help explain pertinent points.

5. Decide the next steps, together with relevant stakeholders.

Questions for school budget tracking:

- What was the government education budget allocated to the school?
- What government funds has the school received? Were the funds on time? If not, how has the school compensated for the delay?
- Has the school received all the allocation from the government that was budgeted for?
- What other sources of funding has the school received?
- What funds have been spent so far? And on what items have these funds been spent on?
- Did the school prepare a financial plan or budget for the year? Was the money spent as per the plan?
- Does the school spend funds not covered by government resources? For example, for electricity, security guard, water, the printing of examination papers? If so, where do these funds come from?
- What are parents expected to contribute towards the cost of education?

Figure 13. School-level budget tracking: A methodology
Example: Nigeria

Tracking Education Expenditure in Lagos State, Nigeria.

In 2021, as part of work being carried out under the Norad-funded Breaking Barriers project ActionAid Nigeria partner, Human Development Initiatives (HDI) supported communities to assess the extent to which funds allocated in the Lagos State Universal Basic Education budget had been spent to plan. After a 1 day training the group of 17 monitors (including members of activista as well as other youth groups, and School Management Committee representatives) proceeded to carry out the tracking exercise in a total of 39 schools, spread across 20 communities in Badagry and Epe local government authorities.

To support their work, the monitors referred to the Universal Basic Education Board’s 2018 action plan, and focused on tracking the delivery of desks, tables and chairs of which: 1,297 to primary and secondary school pupils, 14 to early childhood centres and 86 for teachers.

“We had issues with budget information in terms of not how much is budgeted for, but in terms of the details on what can be used to track expenditure. Over the years we have been engaging Universal Basic Education Commission (UBEC) to request for the budget (action plan) of some of the states we have worked in the past. That action plan gives specific details on the location where each project is expected to be carried out. We also got a detailed Action Plan from the Lagos State Universal Basic Education Board, which gives the exact location and quantity of furniture each school was to get. we were able to share the documents and also used the information to developing a tracking tool that the monitors used for the exercise.” - Said Samuel Ajayi, Project Officer, Human Development Initiatives.

The exercise took over two months, and the overall findings were positive. Indeed, the team found that majority of the furniture items for pupils were delivered as per the allocation, in good time and of good quality, with the exception of some table-tops which had not been securely fastened.

In addition, the monitors used the trainings they had received from HDI on gender-responsive public services to look at the quality of the school environment. Keinde Adebowale Timothy, ActionAid Program Officer in Badagry Lagos noted that:

“If I have to be more specific on this, I will say the budget tracking exercise enabled me to see what a desirable change in the aspect of infrastructure for all children mean in some of the project sites visited. Recent buildings in the schools nowadays are beginning to respect gender and cater to some of the needs of the disabled. For example, having designated sanitary facilities based on gender i.e., male’s toilet separated from the female gender with wash facilities. There are provisions of ramps Sample tool developed for the exercise for people with disabilities to access some part of the schools’ environment. This a positive change but can be done better.”
Increasing the amounts available for Education

Increasing national tax revenue is key to expanding the size of the budget overall. This, in turn, should make more funds available to the education sector. This can be achieved through progressive measures to build up the tax system, fairer taxation of multinationals and corporations, reducing exemptions and harmful incentives, and reducing corruption and tax avoidance. Expanding the size of the budget overall is important, as it increases the total amount of funds available to invest in critical public services such as education. For example, even though countries such as Ethiopia or Malawi regularly meet or exceed the targets of 15-20% of the budget or 4-6% of GDP allocated to education, the fact that their overall budget (as illustrated by the tax-to-GDP ratio) is relatively low, means that the actual amounts of money available to invest in the sector are insufficient to meet the real needs. However, more and more countries are now paying attention to gender-responsive taxation. A just tax system will have to address the systemic disadvantages.

Some good news

- Côte d’Ivoire spends over 23% of its national budget and almost 6% of GDP on education
- Ethiopia spends 25% of its national budget and just over 4% of GDP on education
- Mozambique spends over 20% of its national budget and well over 6% of GDP on education
- Senegal spends 24% of its national budget and almost 7% of GDP on education

Figure 14. Tax justice
Ethiopia demonstrates the need to focus not only on education spending but also crucially on the overall amount of revenue available. While Ethiopia spends a very large proportion of its budget on education, this cannot bring an end to the education crisis if the overall government budget is very low to start with. Ethiopia’s tax-to-GDP ratio declined from 12.7% in 2015 to 10.7% in 2019. This ratio is very low, even when compared to the sub-Saharan African average of 17.2%. The IMF has argued that Ethiopia should aim to raise more domestic revenue by eliminating some corporate tax incentives, a strategy which would allow the country to rapidly raise new funds.

A 2014 estimate suggests that tax exemptions amounted to 4.2% of GDP, and allocating 10% of this revenue to basic education (US $133 million) would pay for an additional 1.4 million children to go to school. At current rates, this would also be enough to cover the annual salaries of an additional 155,231 entry-level teachers at primary or 118,960 at secondary level.

In the case of Malawi, The United Nations estimates that, to meet the SDG4 targets, Malawi must spend significantly above 6% of GDP on education, and this would require additional domestic revenue. Research published by ActionAid in 2020 exploring the revenue potential from just six progressive tax reforms in Malawi, has shown that there is considerable space for significant revenue increase. The proposed reforms, focusing on taxes on personal and corporate income, property and luxury goods, could translate into a 2% increase in the tax to-GDP ratio, amounting to an estimated US$ 135 million. If just 20% of this were allocated to education (as per the international benchmark) this would equate to around US$ 27 million - enough to pay the entry level salaries for 12,199 newly qualified teachers. This equates to around 27% of the total number of primary school teachers needed by 2030, and 35% of the teachers expected to be trained in inclusive education by 2025.
Reflection Questions for Module 2

Do the allocated resources to the various education programmes increase in real terms compared with previous years and, if possible, for the coming years as well?

_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

Do any of the allocations towards the various education programmes discriminate against, or exclude, a certain section of the school-going population?

_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

Do the allocations reflect the priority areas of education programmes, especially towards the poor and marginalised?

_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

Were the allocated to the Ministry of Education actually given to the Ministry of Education? And were these funds actually spent on education?

_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

Reflect on your current government’s education budget. Where do you think expenditure could be improved? Why?

_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
Exercise 2.1: Understanding education budgets

Aim
For participants to learn how to understand an education budget and identify key considerations.

Materials
An education budget of the country of the participants or a budget from another country

Time
45-60 minutes

Activity
Provide participants with the approved education budget of the country or, if difficult to find, a budget from another country.
Divide participants into pairs. Ask them to review the questions below and answer as many as they can. They may be able to answer some immediately; others may require a quick internet search (if participants have access to the internet during training).
Tell participants to highlight any questions that will require further research.

Priorities and commitments
- What are the government priorities for improving education?
- What actions or policies has the government committed to?
- What are the main priorities?
- Are there any commitments which are particularly underfunded?
- Do you know the Education Sector Plan?
- Does your government have the right to education guaranteed in legislature or a constitutional right?

Decision making
- Who sets the education budget?
- Who sets the education agenda and budgets?
- Does the Finance Minister set sector ceilings?
- Which ministry is in charge of each aspect of the education budget?
- Do they set the budget, and with which other parts of the government?
- At a sub-national level, who sets out budgets and plans?
- What are the processes in parliaments to define the budgets?
- What debate and decision-making spaces are ensured for participation?

Spending
- Who spends the budget?
- Which agencies have responsibility for spending the education budget?
- At what level of government are they?
- Who spends the money at the sub-national level?
Monitoring

- Who monitors budget spending and addresses changes that need to be made?
- Which spaces and procedures exist to monitor and scrutinise budget expenditure?
- Are these governmental only?
- How and when can CSOs engage?

**Purpose and Questions for Further Discussion**

This exercise aims for participants to familiarise themselves with education budgets in their country/context. The goal is not to get complete answers but to demystify the concepts and let the participants work with them practically. You may wish to facilitate a group discussion about the experience of the budgeting cycle referencing your context, exploring some of the following questions:

- What resources could you use if you wanted to learn more?
- How does the level of government affect your answers? Think local vs state?

**Online workshop suggestion**

Divide the participants into break out rooms and ask them to answer the questions. Ask them to input their findings in a Google Slide [adapted Handout] or a Padlet.
Exercise 2.2: Teachers are the key to inclusive education

Aim
For participants to think about essential needs for inclusive education.

Materials
Computer and speaker to show the video to participants
A board and chalk/dry erase marker, or flip chart and marker

Time
20 minutes

Activity
Play this video on inclusive education:
https://youtu.be/x8rX-WKZ9Xc
Tip: Use a YouTube downloader [y2mate or savefrom] to download the video as an MP4. This way, you won’t need Internet access to play the video when presenting. This also means no annoying advertisements or loading errors.

Purpose and Questions for Further Discussion
This exercise aims for participants to understand the important role teachers play in making education inclusive. Write the following questions on a board and ask participants to discuss them. Write participants’ responses under each question:

- What is the situation for teachers like in your country?
- What is the situation in schools for children that inhibit them from receiving a quality education?
- What issues must be addressed in the education budget to improve these circumstances?
- Discuss teacher shortages in the country – how many are missing? What are the consequences of this on the quality/inclusiveness of education? How many teachers are missing, and what would the cost be to cover this in the educational budget. For example, If we have a shortage of ten (10) teachers and each teacher earns a salary of $100 per month ($1,200 per year), by how much would the budget need to increase to ensure the country has the required number of teachers? Apply this calculation to your country and discuss the total values.

Online workshop suggestion
You can share the video link in the chat box and count down once all participants have confirmed they have opened the video and start a countdown. Alternatively, you can play the video streaming directly from your computer using the screen share button.
Exercise 2.3: Tax pays for education

Aim
Participants can explore the idea that tax pays for education through a hands-on school mapping activity.

Materials
A board and chalk/dry erase marker, or flip chart and marker
Post-it notes or cards and tape
Handout 2a. Taxpayer Education

Time
30-45 minutes

Activity
1. Ask a volunteer to draw a school on the board or flip chart.
2. Ask participants to draw/write the elements that a nice school needs. For instance, teachers, water, toilets, etc. Use one post-in (or card) per element and stick it to/put it on the flip chart.
3. Now, draw three columns or spaces below the school drawing, with the titles ‘family’, ‘government’ and ‘NGOs’. A column for ‘none/does not exist’ can be added if needed. Ask participants to find a symbol for each and/or write the words down.
4. Now take one of the post-its/cards, for example, “teachers”. Ask who pays for teachers in their school. Is it the families? The government? If teachers are not paid, or there are no teachers, move the card to ‘none’.
5. Do the same with the rest of the post-its/cards.

Explain that families help the government keep schools through a payment called tax. However, the governments sometimes do not use that money for schools, leaving them in poor conditions. Families again must pay twice for a service they have already paid for, either by supporting public schools with fees and other payments and/or by paying for private ones.

Come back to the school drawing and the columns and discuss:
- What is the situation in your area?
- Is the government putting the people’s money into the schools?

Purpose and Questions for Further Discussion
This exercise aims for participants to understand how government taxes fund education budgets – and therefore trickle down to school costs. Write the following questions on a board and ask participants to discuss them:
- What governments do you think are doing an exemplary job of putting people’s money into education, and why?
- What direct actions could you take to influence schools, teachers, and parents in your area?

Online workshop suggestion
Divide the participants into break out rooms and ask them to answer the questions. Ask them to input their findings in a Google Slide [adapted Handout] or a Padlet.
Module 3

Gender-Responsive Education Budgeting

Summary of Module
Gender-responsive education budgeting is critical in terms of the extent to which gender inequalities are recognised and addressed in the education sector. It is critical to ensure government education budgets are responsive to gender e.g., through targeted interventions and allocations aimed at reducing patterns of discrimination and equality. In this module a background on the societal constructs that influence gender and how they affect gender inequality in access to education are discussed as well as ways to address the gender inequalities.

Learning Outcomes
- Understand the basics of gender inequalities related to education
- Understand the basic concepts of budget work with a focus on overcoming gender inequalities
- Learn when and how to get involved in the budget process and where to find data on gender inequalities

Main Concepts
Gender-responsive budgeting; total budget approach; fiscal justice; gender sensitive; gender transformative

Gender-Responsive Budgeting

Gender-responsive budgeting (GRB) is a way of integrating a gender perspective into all steps of the budget process: planning, drafting, implementing, and evaluating. A gender-responsive budget is a budget that works for everyone (women, men, girls, boys, and people defined as non-binary) by ensuring gender-equitable distribution of resources and by contributing to equal opportunities for all.39
Importance of GRB

GRB provides a framework for recognising and addressing gender inequalities in the education sector. Society as a whole, governments, policy makers, researchers, and community groups all are interested in GRB as it promotes and addresses gender equality. Education budgeting is how policies and programmes are taken beyond paper promises and put into practice. Figure 13 shows the gender-responsive budgeting framework.

Gender-responsive budgeting is essential both for gender justice and fiscal justice. It involves analysing government budgets for their effect on genders and the norms and roles associated with them. It also involves transforming these budgets to ensure that gender equality commitments are realized. Men, women, and LGBTQI+ communities lead different lives and do not enjoy equal rights and opportunities; therefore, experiences, needs and priorities are different. The impact of policies will be different too.

Interestingly most economic decisions are made by men, and economic theories are based on men’s lives, not women’s lives, but when you look at the major financial institution, many of them are headed by women or have appointed women to high leadership positions.

Figure 15. Gender responsive budgeting conceptual framework

For example the IMF Managing Director is Kristalina Georgieva; the Central European Bank’s President is Christine Lagarde, and the World Trade Organisation’s Managing Director is Ngozi Okonjo-Iweala. Despite the gain in women filling leadership roles in the financial sector, only 16 countries had female
finance ministers in 2021. Or in other words, out of the 195 countries across the world, only 8% of countries have a female minister of finance.

‘At this pace, it will take 210 years to close the gender gap in unpaid care work in these countries.’

– Shauna Olney

Different dimensions need to be considered when looking at budgets from a gender perspective. In most countries, a large part of the expenditure is spent on public employment. Are women employed as civil servants to the same extent as men and at the same grades, thus benefiting equally from public expenditure? It is important as well to assess the situation of non-binary people, including youth.

Women as users of publicly funded services may have different needs and priorities to men due to their different social roles and responsibilities. Are they taken into consideration equally? Governments transfer money to private households in the form of pensions, social security payments, relief payments after natural disasters, etc. Do women have the same entitlements to these payments as men?

Women and men have different time-use patterns. It is a well-established fact that women spend more hours than men doing unpaid work, while men, conversely, spend more hours doing paid work. In total, women work longer hours per week than men due to the unpaid care work, such as household chores, care of children, especially those five and under, as well as having a large responsibility in the care of elderly family members. Budget allocations may increase or decrease the workload of either sex. The OECD analysed data from national time-use surveys and, using nationally representative samples of people, found that the time spent on unpaid work exposes huge gender gaps. ILO has found that women in Africa spend 3.4 more time in unpaid work than men; and found that women work more hours in both paid and unpaid work when added together. The current women-men ratio of total work (paid and unpaid) stands at 1.19 in the region.

Women’s priorities will only be taken into account if they are sufficiently represented in budget decision-making positions. To reduce gender inequalities that leave women in a less favourable situation, targeted women-specific policies have to be implemented in addition to general gender mainstreaming, until a level playing field has been established. These policies must be conducive to empowering women and to overcome gender stereotypes, and sufficient funds should be allocated to them.
Gender Equality Index

Gender-responsive budgeting should take into consideration the various factors that influence the concept of gender and lead to inequality. The Gender Equality Index is a combination of indicators that measures the complex concept of gender equality and can be used to assist in monitoring the progress of gender equality. The seven indicators cover the main inequalities that are present in today’s society. As mentioned above, gender inequality includes power dynamics, knowledge/education, and income opportunities, including control over finances, time, health, and violence. Figure 10 shows seven key factors that influence gender equality.

![Figure 16. Gender equality index]

Story of the Fox and the Crane

The Fox invited the Crane to dinner. He served the food on a large flat dish. The Crane with her long, narrow beak could not eat.

The Crane invited the Fox to dinner. She served the food in a deep vase, and so the Fox with his short, wide face could not eat.

Both friends had an equal opportunity for nourishment, but each time one of them could not take advantage of this opportunity.

The development challenge in every case is to identify barriers to the opportunities that exist, and custom design the adjusted interventions that will lead to equality of outcome.

Equal treatment does not mean the same treatment
Gender-responsive budgeting looks at the overlapping societal spheres of gender and equality. Where they overlap creates gender equality, which is what gender-responsive budgeting aims to achieve (Figure 17).

![Figure 17. Gender and equality social constructs](image)

Gender equality looks at households, markets, formal institutions (e.g., government) and informal institutions (e.g., gender roles, beliefs, and social norms). At the same time, economic opportunities, endowments, and agency can reinforce or block progress (Figure 18). Government budgets can reinforce or undermine social constructs of gender. If the latter, then they make progress towards more equitable societies.

![Figure 18. Gender equality interactions](image)
**Approaches**

Initially, the ‘total budget approach’ coined by Sharp and Broomhill in the early ’90s, divided budgets for government programmes into:

1. Expenditure especially targeted women and girls in the community;
2. Expenditure for promoting gender equality in the governmental workplace; and
3. General (non-gender targeted) expenditure

In the analysis of the general budgets (which can be more than 95% of any government’s spending), progress on gender equality can be made. These general budgets have a significant impact on gender issues (for example, spending on health, education, defence etc.)

---

**GRB and Taxes**

Governments can ensure that fiscal systems are gender-sensitive (not having explicit or implicit negative bias), gender-responsive (meeting gendered needs and priorities) or gender-transformative (contributing to shifts in and transformation of gender roles and power dynamics). The last of these correlates with sustainable, equitable development.

In the early 2000s, Sharp provided a framework to categorise GRB outcomes into three guiding goals:

4. To raise awareness and the understanding of gender issues and the impacts of budgets and policies;
5. To make governments accountable for their budgetary and policy commitments to gender equality; and
6. To change and refine government budgets and policies to promote gender equality.

---

**Example of general policy that is contributing to gender-inequality**

Due to occupational segregation, tax exemptions tend to benefit males more than females. For example, in Uganda an exemption from PIT is extended to members of the armed forces, the police, and the prison service (of which mainly employ men), and to the allowances and emoluments of Members of Parliament (66% of whom are men).
GRB into Practice

It is important to look at the entire budget spectrum and integrate a gender perspective (including men and women in all diversity). Examples of budget spectrum questions (followed by a gender-responsive budgeting):

**How is money raised (for example through direct or indirect taxes, fees)?**

- e.g., Does any of this disproportionately affect one gender over another?

**How are revenues lost (for example through tax havens, tax dodging)?**

- e.g., How does corporate tax dodging perpetuate gender inequality through tax injustice?

**How is money spent (including spending on public services, social welfare programmes or infrastructure such as roads)?**

- e.g., Are there certain populations that require more support?

**Is spending sufficient to meet the practical and strategic needs of men, women, girls and boys, while at the same time contributing to closing the gender gap?**

- e.g., How can spending be better utilized to achieve gender equity?

**How do decisions on raising and spending money affect unpaid care work and subsistence work, and the distribution of these between genders?**

- e.g., How does the unpaid care burden disproportionately affect gender?

**In practice, does spending match budget plans?**

- e.g., How can gender be integrated into budget plans and matched against spending for gender equality?
GRB Analysis

When you start to do GRB analysis, keep in mind that:

- A GRB is not a special budget for women
- A GRB does not focus on spending aimed at women
- You should analyse how all areas of spending impact differently on men and women
- It is important to see who can access services
- You should analyse who pays for what (in terms of government revenue)

Key Steps

The purpose of gender-responsive budgeting is to integrate gender within all stages of the budget cycle. In order to do this, the following three steps (Figure 1349):

1. **Gender budget analysis**

   Gender budget analysis is a key element of gender-responsive budgeting as it contributes to transparency on budget distribution and impacts, which are the key principles of good governance.

2. **Restructuring the gender budget process**

   Gender-responsive budgeting involves a process of change. The gender budget analysis is not the overall achievement but a critical step to facilitating a larger process and greater contextual awareness that can then be used to advocate for change. The analysis results can be used to establish activities and changes in budget allocations (or revenue collections) to achieve gender equality.

3. **Involvement of government actors and external stakeholders**

   Key actors are important for implementing any gender budget changes within governments or the public sector. External stakeholders and government actors that are involved can help facilitate this process. Furthermore, the involvement of women’s organizations, parents’ associations, including the voices of fathers and mothers, actually also includes children’s voices in what they need and want for school. It is important to understand that different stakeholders have different needs, parents, children, girls and boys with disabilities, and teachers, etc.
Figure 19. Integrating Gender into Budget Analysis

Analysis Tools

There are different ways to analyse and influence the budget cycle and decision making; refer to Module 1 (budgeting) and Module 6 (advocacy).

- Sex- and gender-disaggregated beneficiary assessment
- Gender-disaggregated public expenditure analysis
- Gender-disaggregated tax incidence analysis
- Gender-disaggregated analysis of the impact of the budget on time use
- Gender-aware medium-term economic framework
- Gender-aware budget statement
In conducting a GRB analysis, we can look at gender indicators. These indicators (listed below) are essential to inform oversight bodies on progress towards reducing vulnerability and inequality and where there is a need to deploy resources.

- **Literacy**: Incorporate gender-disaggregated information, separate measures for men and women on a specific variable such as literacy (% of women vs % of men being literate; and where available, % of non-binary people)
- **Gender-based violence**: Gender-Based Violence indicators (number of survivors; number of all women and men in all their diversity abused)
- **Unpaid care work**: Women and men in all their diversity and the involvement in unpaid care work (as they give attention to gender power relations at household and societal levels)
- **Justice**: Are women and men in all their diversity and vulnerable populations protected by the rule of law? Differences in levels of legal protection afforded to women and men in all their diversity.
- **Health**: Maternal mortality and infant mortality rates
- **Household consumption and expenditure**: Gender disaggregated data on consumption and expenditure within the household (for gender power relations)
- **Paid employment**: Gender gaps in earnings in wage and self-employment
- **Land and property ownership**: Land ownership and house title, by gender
GRB Framework

The Public Expenditure and Financial Accountability Framework (PEFA) for supplementing gender-responsive public financial management provides guidelines on assessing a country’s financial management (PMF) systems and how it responds to the differing needs of women and men in all their diversity. The framework can be applied to local and national levels.

Figure 20. Public Expenditure and Accountability Framework
Example: Tanzania

Gender Networking in Tanzania

The NGO Tanzania Gender Networking Programme (TGNP) has pioneered GRB in Tanzania. The initiative has been successful in influencing macroeconomic policies and processes. They have carried out the following steps:

1. Preparatory activities/planning
2. Action-orientated research activities in the selected sectors
3. Feedback and dissemination of research findings
4. Development of lobbying strategies and tools for parliamentary and public lobbying
5. Capacity on gender as related to budgets
6. Development of tools/instruments for gender budgeting
7. Information-sharing and coalition building and networking
8. Lobbying governments and donors’ structures and processes
9. Documentation of GRB processes

1 Byrd, D. 2021. TGNP. [http://www.tgnp.org/]
Government Actions Related to GRB

Successful GRB requires political support and leadership. Budget Steering Committees, Ministries of Finance and Planning Departments should play a strong leadership role in preparing budgets through a gender lens.

Gender-disaggregated data is necessary: data informs the budget. There is a clear need to invest in data collection and research. Furthermore, the government should make budget preparation consultative/participatory/inclusive. Including CSOs and vulnerable/marginalised groups is a good practice.

Finally, gender awareness and gender capacity development must be built within the government agencies. This includes but is not limited to technical, financial, M&E staff in any budget office, but also for women and men in all their diversity elected in representative bodies (parliament, council and committees).

Any one government official can make a difference. For local political advocates or local leaders:

- Look at the policies of different departments to analyse how they increase or decrease inequalities between women and men and other vulnerable members of society.
- Look at total revenue collection and who (based on gender, whether corporates or individuals) is contributing and how regressive or unfair the overall rates/levy system might be.
- Look at whether the budget (revenue and spending) considers how time is spent by men and women and others in households – which means that unpaid work gets included. In Morocco, municipalities facilitate/subsidise the construction of kindergarten centres as this helps women spend more time in the labour market and girl children to do more schoolwork.
- Ensure that government economic planning documents include gender-specific analyses and that the budget statement is gender-sensitive.
- Political commitment and leadership at the highest level of government to make budgets work for gender justice.
- Ensure that key players, including Mayors, officials, Councillors and civil society, have sufficient awareness and capacity to deliver GRB.
- Ensure that gender-disaggregated statistics and other data are available.
Reflection Questions for Module 3

What is gender-responsive budgeting?

_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

How can a gender analysis of a government budget help identify areas of concerns?

_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

What are common gender roles of women and men in your country?

_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

How is gender-responsive budgeting integrated into the education sector?

_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

Thinking about your government budget, what or where are three areas that you feel the education budget could be more gender-responsive?

_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
Exercise 3.1: Roleplay

Aim
For participants to think about gender equality in education and why budget allocations must be made for girls’ education.

Materials
Handout 3a

Time
45 minutes

Activity
Divide participants into small groups. Give participants the following background information:
You are a member of a women’s organisation and want to convince the gender expert in the Gender Equity Mobilisation Support Unit in the Ministry of Education that budget allocations for girls’ education need to be increased in the next budget period.”
Draft a short statement based on the background information provided.
Prepare a strategy that you will pursue in a role play with the gender expert to convince her/him of your propositions with respect to a more gender-equitable re-allocation.
Think of the role, responsibility, power and constraints of the gender expert.

Purpose and Questions for Further Discussion
This exercise aims for participants to understand how government education budgets should be gender-responsive. Questions for discussion:

- How could non-binary people be included?
- What strategies could you use to make a persuasive argument?

Online workshop suggestion
Divide the participants into break out rooms and ask them to answer the questions. Ask them to input their findings in a Google Slide [adapted Handout] or a Padlet.
Exercise 3.2: Budget circular

Aim
For participants to learn how to read a budget circular.

Materials
Budget circular of the country, or an example from another country
A board and chalk/dry erase marker, or flip chart and marker

Time
20 minutes

Activity
Divide participants into groups of 3 people.
Provide the group with the budget circular.

Ask participants to read through the budget circular and identify all places where gender considerations could possibly be included. This may concern the formulation of sentences or the change of budget formats. Make propositions for inclusion of the gender perspective. Think of other budget guidelines and formats that should be revised from a gender perspective.

Ask groups to note their findings on a board or flip chart paper. Ask each group to present their findings to the larger group of participants. Discuss the similarities and differences in the groups’ responses.

Purpose and Questions for Further Discussion
This exercise aims for participants to understand how to assess a budget circular in terms of gender-responsiveness. Remind participants that gender goes beyond sex by using words like men and women in all diversity or the gender on a broad spectrum. Questions for discussion:

- What gender considerations does the budget already cover?
- How could non-conforming gender perspectives be included and addressed by the budget?
- What could be done to make the budget circular easier to read and understand the important information?

Online workshop suggestion
Divide the participants into break out rooms and ask them to discuss a budget circular. Ask them to input their findings in a Google Slide [adapted Handout] or a Padlet.
Exercise 3.3: Prioritisation of private household expenditures

Aim
For participants to discover differences in outcomes that may correlate with the gender notions that are dominant in their society and to realise that there are different perspectives at work due to the different realities of the lived experiences of men and women.

Materials
Handout 3b. Prioritisation of private household expenditures

Time
20 minutes (not longer - ideally you would want to have this done in 10-15 minutes where possible)

Activity
Form working groups. Each group should consist of only female or male participants. If there are people who identify as non-binary, ask them to join a group of their choice for the sake of the exercise.
Imagine that you have a life partner or are married and have two children. Your daughter is nine years old, and your son is 15. You are the head of the household and must decide on how to spend the household’s monthly income of USD 100.
Please prioritise your household’s expenditures by allocating them to the following items listed on the handout. Write the amount as well as the allocation in %.
[The allocation is the total amount spent on that item divided by the total amount of money. In this case, USD 100.]
Ask the group to present their allocations to the plenary.
This can also be done on an individual level for a variation of this exercise (especially when the group is small).

Purpose and Questions for Further Discussion
The purpose of this exercise is for participants to understand how to assess allocations of funds to certain categories; and that often the funds are not enough to cover all categories therefore, prioritisation occurs. Questions for discussion:

- How would the allocations change if you had 1,000 USD? Or a million dollars?
- Linking this topic to tax justice, how does progressive taxation help lower-income households?
- Suppose sufficient taxes are not raised and adequately allocated to education in line with globally agreed benchmarks. In that case, individuals end up paying more, often for private sector schools, towards a public service that should be publicly financed. What can be done to ensure taxes are raised and adequately allocated to education in your country?

Online workshop suggestion
One option is to divide participants into breakout groups and ask them to conduct the activity. Another option is to have everyone complete the activity individually and then enter their allocations on one shared Google Slide or a Padlet.
Exercise 3.4: Prioritisation of state expenditures

Aim
For participants to put themselves in the government’s shoes and to weigh the importance of different sectors of society. Furthermore, to potentially discover that men and women look at government expenditure differently due to their lived experiences.

Materials
Handout 3c. Prioritisation of state expenditure
Flipchart

Time
20 minutes

Activity
You should form working groups. Each group should consist of only female or male participants. If there are people who identify as non-binary, ask them to join a group of their choice for the sake of the exercise.

Think of the situation of women (if you are female) or of men (if you are male) in your country and agree on eight needs which you perceive as being most important to be fulfilled in the next budget period.

You should prioritise budget expenditures accordingly by allocating the share of an assumed budget (= 100%) to the following eight sectors:

- Human Resource Development
- Agriculture and Rural Development
- Tourism, Trade and Industry
- Public Administration
- Physical Infrastructure
- National Security
- Public Safety, Law and Order
- Information technology sector

Present findings to the plenary. Discuss decisions you made around your choices.

Purpose and Questions for Further Discussion
The purpose of this exercise is for participants to understand how to assess allocations of state funds to government departments; and that often the funds are not enough to cover all categories therefore, prioritisation occurs. Questions for discussion:

- What departments are prioritised by your government and why?
- How do the allocations between your country compare with a country in a different GDP bracket?

Online workshop suggestion
One option is to divide participants into breakout groups and ask them to conduct the activity. Another option is to have everyone complete the activity individually and then enter their allocations on one shared Google Slide or a Padlet.
Exercise 3.5: Keep the girls in school

Aim
For participants to come up with creative solutions within the budgeting framework and by thinking broader than just the Education budget.

Materials
Handout 3d. Girls in the Republic of Dreamland - Print one copy for each group.

Time
20 minutes

Activity
Girls in the Republic of Dreamland often drop out of secondary school. The two major causes are a lack of family budget, so the girls are taken out of school and are starting work, usually in the informal sector. The second cause is safety: the secondary school is not close to the communities, and girls have to ride crowded buses and come home after dark.

What kind of programme can be developed to change this (assuming that we want girls to stay in secondary school), and how can the government address this in its budget?

Divide the participants into subgroups (of about 4-5 people) and let them take about 20 minutes to work on each step (there are two, so this exercise should take about 40 minutes). The input could be written down on a flip chart when done in person.

Purpose and Questions for Further Discussion
This exercise aims for participants to brainstorm ways of budgeting beyond government budgets to other areas that could impact gender and disability inclusiveness. Questions for discussion:

- What other initiatives could the community, schools, organisations, and/or government implement to prevent secondary school drop-out of vulnerable girls and boys in all their diversity?
- Would this programming also help students with both visual and hidden disabilities? Why or why not?

Online workshop suggestion
One option is to divide participants into breakout groups and ask them to conduct the activity. Ask them to input their findings in a Google Slide or a Padlet.
Module 4

Disability Inclusive Education Budgeting

Summary of Module
Disability inclusive budgeting is a way to make budgets work for and respond to the needs of persons with disabilities. This module focuses on disability inclusion in education budgets and introduces key concepts in budgeting for inclusive education.

Learning Outcomes
- Understand the basics of disability-inclusive and CRPD compliant budgeting
- Understand the basic concepts of budgeting for inclusive education and related budget expenditures
- Learn how inclusive education is the responsibility of multiple ministries

Main Concepts
Budgeting for inclusive education; twin-track approach; disability inclusive budgeting; CRPD

Disability Inclusive Budgeting

What is it?
Disability inclusive budgeting is a form of equitable budgeting that focuses on persons with disabilities. When a budget is disability-inclusive, it means that the access and participation needs of persons with disabilities are consciously addressed, and money is allocated to meet those needs, be it disability-specific and concerning gender, economic status, etc. An education budget is disability-inclusive when it provides enough funding so that all learners, including those with disabilities, can access and enjoy a quality education according to SDG 4.

Why is it important to make education budgets disability-inclusive?
Globally between 93 million and 150 million children are estimated to have disabilities. These children are often excluded from the education system due to a lack of access and funding for inclusive education and accessible schools.
Girls with disabilities experience greater exclusion due to the intersection of discrimination because of their gender and disability and are more likely to be out of school than boys with disabilities.\textsuperscript{52}

- Children with disabilities of almost every background have lower rates of primary school readiness than children without disabilities. Disparities are the largest among children in the poorest households.\textsuperscript{53}
- Children with disabilities are 49\% more likely to have never attended school than their peers without disabilities.\textsuperscript{54}
- 43\% of children with more than one impairment are out of school by upper-secondary-school age.\textsuperscript{55}
- The proportion of children with disabilities receiving any form of education is as low as 1-3\% in some developing countries.\textsuperscript{56}
- Children with disabilities are 51\% more likely to feel unhappy and 41\% more likely to feel discriminated against than children without disabilities.\textsuperscript{57}

"Disability contributes to poverty while poverty increases the likelihood of becoming disabled. Through education, you can break this vicious cycle." - Liliane Foundation\textsuperscript{58}

Ensuring that education budgets allocate sufficient resources to disability-inclusive education is essential in making sure children with disabilities are not left behind. It is important to look at the overlapping societal spheres of disability, gender, and equality and, how gender-responsive, and disability-inclusive budgeting can achieve goals of gender equality and disability inclusion (Figure 22).

\textbf{Figure 21. Disability, gender, and equality social constructs}
Budgeting for Inclusive Education

National and local government budgets must allocate sufficient resources for inclusive education so that all learners have equal access to quality education. Inclusive education allows all students with disabilities to access and fully participate in learning equally with students without disabilities. This means that these students receive the same learning opportunities within the same school system as all other students.

Ideally, students with disabilities attend the same classes as students without disabilities at the local school, with additional, targeted support as needed.

**Twin-Track approach – mainstream inclusion where possible and target specific needs where necessary!**

Government education budgets should follow a twin-track approach to disability inclusion, aiming to transform the whole education system with inclusion in mind and provide targeted support measures where needed. A twin-track approach means that disability inclusion is considered in all areas of mainstream education budgeting and specific allocations are also made to address any gaps.

**Track 1 – System-level changes**

To make the education system more inclusive, disability inclusion should be mainstreamed throughout the entire education budget instead of having a separate budget for learners with disabilities. For example, if the budget includes a line for “build new classrooms”, the government should specify “build new accessible classrooms”.

Examples of system-level investments that will advance the inclusion of the education system include*:

- Disability inclusive pre-service and in-service teacher training packages
- Inclusive Education Management Information Systems (EMIS)
- Training and employing additional specialists as part of the education workforce cadre (speech-language therapists, occupational therapists, itinerant teachers with specialist skills in accessible information and communication technologies (ICT), Braille)
- Updating existing policies to include reasonable accommodations for examinations
- Textbook development/ publishing
- School infrastructure adaptations such as ramps, accessible water, sanitation and hygiene (WASH) facilities

* These examples are not exhaustive. The types of investments needed for inclusion will depend on the context.

**Definition** Disablity mainstreaming is understood as a process of assessing and addressing the possible impact of any planned action on persons with disabilities. It is a way to promote inclusion and to address the barriers that exclude person with disabilities form the equal enjoyment of their human rights.
Reasonable accommodations are modifications or adjustments to the tasks, environment or to the way things are usually done that enable individuals with disabilities to have an equal opportunity to participate in an academic program or a job.

Some examples of accommodations for learners are:

- Changing the location of a class
- Adaptations to the curriculum
- Adjusting learning and teaching support materials, for example enlarging print, providing handouts in Braille, etc.
- Providing assistive devices
- Accommodations for assessments

Track 2 – Targeted support for specific needs of learners with disabilities

Targeted expenditures for certain programs or services that support the specific needs of learners with disabilities should be included in additional budget lines. Examples of targeted expenditures include:

- Braille and accessible book production centre
- ICT and access technologies, such as a Daisy reader, refreshable braille display computer, slate and stylus, screen reading / captioning software
- Technology to maximise the use of vision by learners with albinism, including handheld magnifiers and telescopes, screens in the classroom to enlarge books and worksheets
- Sign-language interpreter
- Reader and scribes for examinations
- Personal assistants/ facilitators
- Communication devices
- Specific training in augmentative and alternative communication, Braille, sign language, etc.

Note: some items may also appear in health and social development budgets. For example, access to inclusive education for children with albinism may depend on budgets for ophthalmic services, provision of sunscreen lotion, etc.

Targeted allocations for additional support may also appear in the budget. Assistive devices, specialised resources, and referral to medical or rehabilitation support are all services that require additional funding so that children with disabilities can be on a more equal footing with their peers without disabilities and thus have equal access to education.

Segregation is not inclusive.
Figure 22. Tin Track

NATIONAL AND LOCAL GOVERNMENT BUDGETS

DISAGGREGATED DATA

MEANINGFUL CONSULTATION WITH OPDS

DOMESTIC RESOURCES

INTERNATIONAL RESOURCES

No new barriers in the environment

No programs or services undermining inclusion

Track 1
System Level Changes

All infrastructure, policies, programs and Services are inclusive

Track 2
Targeted Support

Disability specific programs and support services that promote inclusion

INCLUSION!

61
When looking at an education budget, look out for allocations that enforce segregation. This is often seen in expenditures directed towards segregated schools designed specifically for students with disabilities. If funding is going to services that further the separation of children with disabilities from children without disabilities, those funds should be reallocated or redistributed into the mainstream system. Remember, disability inclusion should be mainstreamed into all areas of the education budget.

Inclusion means a learner has a right to participate and reach their potential in public institutions. As noted in Figure 21 above, inclusion is not reached by simply placing a student in a mainstream class. For example, placing a deaf student in mainstream classes where they cannot fully participate in the learning process because they cannot communicate with the teacher and their peers (except through an interpreter) is not inclusion. Instead, it is key that the mainstream system provides students with disabilities with adequate opportunities to access high-quality instruction that meets their learning needs, which may include separate classes in mainstream settings, or even, occasionally, separate schools if mainstream classes cannot meet the needs of learners. For example, deaf students have a right to receive bilingual instruction in sign language from deaf teachers who are fluent in sign language. Sometimes, this can only be achieved through separate classes or support from deaf schools.

In order to understand and navigate these nuances when developing and analysing budgets for inclusive education, it is necessary to work closely with and meaningfully include the disability community.

The World Federation of the Deaf Position Paper on Inclusive Education details the rights of deaf students to education and effective models of inclusive education.

Intersectionality

Inclusive budgeting in education should also address the needs of learners who face exclusion based on various identity factors, and the multiple discrimination that occurs at the intersection of these multiple factors, including:

- Age
- Caste
- Colour
- Citizenship
- Descent
- Disability
- Ethnicity
- Geographic location
- Gender
- HIV status
- Language
- Migrant status
- Non-binary identity
- Political opinion
- Race
- Religion
- Sexual orientation

For example, a girl with a disability, who is an orphan and living in a rural area experiences multiple layers of disadvantage, all of which need to be tackled with appropriate interventions. This may require targeted resources and the co-operation of those working to address other inequities in areas such as rural development, girls’ education, and child protection.
Disability and education funding

As schools can incur higher education costs for students with disabilities, funding may be allocated per pupil on a weighted basis — with higher funding provided for students with disabilities than students without disabilities. Depending on the country, a single funding weight (e.g., the amount of funding per student with a disability is 2.5 times more than a student without a disability) may be used for all students with disabilities, or different categories of disability may carry different weights (e.g., funding for blind students is three times more than students without disabilities, while funding for students with mobility impairments is two times more than students without disabilities).

To receive funding and additional support, students must have a diagnosis and often obtain a disability card. In order to receive this, disability/health screening must be available to all children, and then more detailed assessments must be done by trained professionals in order to determine support needs (assistive devices, therapies, medical treatment, etc.). On a macro-level, data must be available on the number of children with disabilities. Population census and use of the Washington Group / UNICEF Child-Functioning Module in households and other surveys can provide useful data. More information on the Washington Group / UNICEF Child-Functioning Module can be found at the Washington Group on Disability Statistics, and more information on funding models that support inclusive education can be found at UNICEF’s Financing of Inclusive Education.
The Importance of Data

A country cannot act efficiently and effectively to enhance the education of children with disabilities unless it has relevant, high-quality data. Evidence-based planning for service delivery is hampered by not knowing how many children with disabilities are in the education system, and what type and severity level of disability they have.

Education Management Information Systems (EMIS) are used for monitoring the education system. They will therefore lie at the heart of any data system that can meet the objectives of developing policies to increase the participation of children with disabilities in education, monitoring their implementation, and evaluating their success.

While an EMIS can be a useful tool for monitoring the participation and success of children in school, and also the accessibility of the school environment, it cannot address the question of the enrolment rate of children with disabilities or the reasons for nonenrolment. Other data instruments, such as a household-based survey that includes the Washington Group Child Functioning Module, included as part of the UNICEF-supported Multiple Indicator Cluster Surveys (MICS), shows whether children with functional difficulties across 12 domains of development are able to attend schools.

A household-based survey that includes a module on disability – such as the Multiple Indicator Cluster Survey (MICS) – is necessary for those purposes. Additional data-collection tools should also be used to obtain information on perceptions and attitudes and include those populations that quantitative disability disaggregation tools, such as the Washington Group Questions, leaves out. More information on including disability in EMIS can be found at UNICEF’s Guide for Including Disability in Education Management Information Systems.

CRPD Compliant Budgeting

In order for an education budget to be truly disability-inclusive, it needs to be compliant with the UN Convention on the Rights of Persons with Disabilities (CRPD). The CRPD lays out a state’s obligations to guarantee the rights of persons with disabilities. With respect to the right to inclusive education, the CRPD provides that children with disabilities should not be discriminated against, should be able to participate in the general education system, and receive the necessary support.

This means that everything a government does when budgeting for education needs to align with these requirements. If the expenditures are not in compliance with the principles of the CRPD, governments must be made aware and held to account. For example, while a government may be saying it is taking disability into account in a budget by allocating resources to separate schools, this in fact, is not in compliance with the CRPD and is therefore not inclusive education.
United Nations Convention on the rights of Persons with Disabilities (UNCRPD)\textsuperscript{70}

Article 24 of the UNCRPD emphasizes the need for governments to ensure the equal access to education system at both early childhood, primary and secondary levels and to ensure provision of reasonable accommodations and support required, within the general educational system, to facilitate effective education of children with disabilities. In realising this right, governments are to ensure that: children with disabilities are not excluded from the general education and can access an inclusive, quality, and free education on an equal basis with others in the communities in which they live; reasonable accommodation of the individual’s requirements is provided for; and governments should facilitate learning of Braille and sign language, ensuring that the education of persons, and in particular, children, who are blind, deaf, or deafblind, is delivered in the most appropriate languages and modes and means of communication for the individual, and in environments which maximize academic and social development.

Basic Rules for CRPD Compliant Budgeting\textsuperscript{71}

Do not spend public funds on programmes and services that are contrary to the CRDP such as segregated education or social care institutions. Ensure that all public spending across ministries and levels of government contributes to inclusion. Progressively and equitably increase spending to ensure national access to support services that promote inclusion through:

- (re)habilitation
- assistive devices
- personal assistance
- sign language interpreters
- support for children and their families
- disability allowance

Continuously invest in making existing infrastructure and services accessible to all persons with disabilities. Collect and disseminate data on budgets and outcomes of publicly funded programs and services. What you don’t measure is not visible! Consult with DPOs and organisations working in disability inclusive education in order to ensure diversity across the budget cycle.

If you need a starting point to see where your government is in terms of compliance with the CRPD, review the CRPD yourself, contact local DPOs and/or civil society organizations with working knowledge of the CRPD, and work together to audit the education budget for compliance.
The Committee on the Rights of Persons with Disabilities has clarified and interpreted the right to inclusive education as laid out in article 24 of the CRPD. General comment no. 4 (2016) on the right to inclusive education guides the scope of a government’s obligation to provide quality inclusive education for persons with disability.

“We need to stop thinking that investing in disability is complying with the CRPD. Many States spend a lot of money on policies and services that segregate and stigmatize persons with disabilities. A disability-inclusive budget is the one that ensures that people with disabilities can access quality education, work in inclusive settings, participate in public and political life, decide for themselves, receive the support they need to live in the community and exercise every single human right on an equal basis with others.”

Celeste Fernandez - Directora Adjunta Programática, Asociación Civil por la Igualdad y la Justicia, Argentina

**Enforcing Compliance with the CRPD**

Know the CRPD or connect with an organization who does. It is important to have a solid understanding of the principles and standards of the CRPD and the meaning of CRPD compliance.

Make sure to also be aware of the current legislation and government commitments relating to learners with disabilities and inclusive education. Governments can make commitments, like ratifying the CRPD, but may not follow through by embedding these into national legislation, policies, or crucially, allocating sufficient resources to fulfil these commitments. It is important to know what legislation and commitments exist in order to see if the government is upholding its promises.

Look at education sector plans and inclusive/special needs education policies and strategies. Analyse these plans and policies for CRPD compliance. Do these policies and plans provide for inclusion and accessibility in line with the CRPD? If the provisions necessary for full inclusion of learners with disabilities are missing, it is likely that these individuals will face discrimination. Determine if the education budget upholds the commitments towards inclusion and accessibility made in these policies and plans. Where are the gaps?

Understanding the CRPD and your country’s legislation and commitments relating to learners with disabilities and inclusive education will enable a disability-inclusive assessment of the budget and education policies, allow for the identification of current practices which may be undermining inclusion, and support appropriate demands that further the rights for persons with disabilities.
Participation of persons with disabilities is essential.

At every step in any process involving persons with disabilities, meaningful participation of persons with disabilities in that process is essential. DPOs are important representatives of the disability community and should be consulted and included as partners in all actions that affect persons with disabilities. If you are not a person with a disability and you are doing budget work relating to disability inclusion, you should contact local and/or national DPOs to collaborate.

Disability-Inclusive Education Expenditures

An inclusive education budget is one that allocates sufficient resources to meet the needs of learners with disabilities. Inclusive education is more than just putting learners with disabilities in classrooms with their peers without disabilities. Learners with disabilities are not a homogenous group, and thus there is not a “one size fits all” approach to inclusive education. In order for an education system to be inclusive for all, at all levels, from early childhood development to tertiary education, there are numerous components to budget for. 

<table>
<thead>
<tr>
<th>Tertiary</th>
<th>TVET</th>
</tr>
</thead>
<tbody>
<tr>
<td>Secondary</td>
<td>Primary</td>
</tr>
<tr>
<td>Pre-primary</td>
<td>Early childhood development (ECD)</td>
</tr>
<tr>
<td>Non-formal education</td>
<td></td>
</tr>
</tbody>
</table>

Figure 24. Levels of education

A range of costs needs to be considered by the government in relation to accessible ICTs or assistive devices. Building the costs of assistive technology into long-term national and regional budgets can ensure procurement costs are better absorbed within the overall fund allocation to inclusive education. Commonly, persons with disabilities receive tax breaks for assistive devices purchased.

Often governments make announcements of new commitments towards disability inclusion, such as at the Global Disability Summit, or in education sector plans. These commitments may include, for example, a commitment to providing students with disability certain assistive technology, such as a Braille computer. In such cases, if the EMIS tracks the number of students who are blind, and the cost of the device is known, it is possible to estimate how much should be budgeted to fulfill the commitment.
Key Components of Inclusive Education

Key components of inclusive education cover everything from accessibility to assistive devices and materials. In the modern-day and age, special consideration should be on utilizing assistive devices and software for people with disabilities to minimize digital exclusion. Key components of inclusive education include*:

* This is not an exhaustive list.

1. Accessible infrastructure
   - Classrooms and playgrounds
   - Toilets and washing facilities
2. Teachers and support staff
   - Sufficient number of teachers and specialized support staff (supporting teachers or children)
   - Initial and in-service training
3. Pedagogical support
   - Classroom support (facilitator, class assistant)
   - Upskilling in universal design for learning
   - Training in using specific assistive technology
4. ICT (tablets, computers, mobile phones)
5. Learning materials
   - Tactile / demonstration aids
   - Videos with captioning and sign-language
   - Braille and audiobooks
   - Sign language development resources
   - Easy read versions
6. Assistive devices and ICTs**
   **See the list of possible assistive technologies below. It would be useful to connect with specialists for guidance on procurement, and pricing can be sourced from suppliers.
   - Screen readers
   - Text-to-speech software
   - Ocular character recognition software
   - Braille printers
   - Handheld magnifiers and telescopes,
   - Interactive whiteboard
   - Tablets, computer
   - Audio reader
7. Transportation
   - Transportation to and from school
   - Transport Voucher
   - Adaptation of existing school transportation
8. Subsidy for school fees
9. School hostels
10. Disability/health screening and referral
11. Sensitization of children (particularly those without disabilities), parents, community and other stakeholder
**Table 3. Costing equity: examples of assistive technology**

<table>
<thead>
<tr>
<th>Category</th>
<th>Product Examples</th>
</tr>
</thead>
</table>
| Mobility | ● Walking sticks, crutch, walking frame, manual and powered wheelchair, tricycle.  
           ● Artificial leg or hand or hand splint, clubfoot brace, corner chair, supportive seat, standing frame.  
           ● Adapted cutlery and cooking utensils, dressing stick, shower seat, toilet frame, feeding robot. |
| Vision   | ● Eyeglasses, magnifier, telescope, magnifying software for computer.  
           ● White cane, GPS-based navigation device.  
           ● Braille systems for reading and writing, screen reader for computer, talking book player, audio recorder and player.  
           ● Braille chess, balls that emit sound. |
| Hearing  | ● Headphone, hearing aid, amplified telephone, hearing loop. |
| Communication | ● Communication cards with text, communication board with letters, symbols or pictures.  
               ● Electronic communication device with recorded or synthetic speech. |
| Cognition | ● Task lists, picture schedules and calendars, picture-based instructions.  
            ● Timer, manual, automatic reminder, smartphone with adapted task lists, schedules, calendars, and audio recorder.  
            ● Adapted toys and games. |
| Assisting devices aimed at preventing digital exclusion | ● Text-to-speech software. Allows any electronic text that can be highlighted to be read aloud by a computer or mobile device.  
                  ● Reading pens  
                  ● Voice recognition software  
                  ● Digital recorders  
                  ● Visual search engines |

*These examples are meant to be illustrative only. This is not an exhaustive list.*

Inclusive education carries costs, and often the overall education budget falls short of being able to provide for all that is required. In looking at the sufficiency and gaps in an education budget, it is important to examine the budget for these types of expenditures. Doing so can help to determine how disability-inclusive education is reflected in education expenditure and whether these expenditures meet the needs of learners with disabilities.
Example: ActionAid, Education International, and Light for the World

Considerations and Challenges in Achieving Inclusive Education

A multi-country study undertaken on behalf of ActionAid, Education International and Light for the World looking at the current state of play, and the realistic requirements for investing in an education workforce that can support disability-inclusive education systems in Ethiopia, Malawi, Mozambique, Nigeria and Tanzania highlighted specific obstacles to teacher financing and the impact on the ability of the five countries to deliver disability-inclusive education.

Action is required to mainstream inclusive education commitments into plans, budgets and monitoring – Costing and resourcing are essential aspects to inclusive education policies and strategies, and budgets are often much too small compared to need.

Lack of robust and accurate data prevents adequate planning and budgeting for inclusive education – Many countries struggle to collect robust data on children with disabilities and their engagement in school, as well as data on the education workforce and its preparedness for practicing inclusion. This lack of data is a reflection of the ‘invisibility’ of children with disabilities, which is both a consequence and cause of severe exclusion. If they are not visible, it is not possible to plan or budget for their needs.

Teachers do not receive sufficient training to practice inclusion – To meet the needs of a truly inclusive system, all teachers must be trained in inclusive education. It is counterproductive for a country to develop an inclusive education strategy and not train their education workforce in this as, without action, these commitments will remain “on-paper” only.

High pupil-teacher ratios prevent inclusive education in practice – Dire teacher shortages and very high pupil-teacher ratios are highly problematic for managing diverse learning needs and ensuring inclusive teaching. The implementation of inclusive education will require a significant scaling-up of teacher numbers to reduce teacher-pupil ratios. This, in turn, will require a commensurate scale-up of funding (at least in the short-term).

Inclusive education plans and strategies lack credible costings – Better costing models for inclusive education are needed, and these must be based on a clearer overview of actual needs founded on more credible, disaggregated data.

Despite progress, resources for education are currently insufficient to achieve inclusive education – Inclusive education requires system-wide change and a transformation of the education workforce. In the short term this will be costly, but in the long run it would be more cost effective than building two separate systems and bring additional benefits associated with more trained teachers on the ground.
Expenditures Related to Inclusive Education Budgeting

When assessing a budget to determine its inclusivity, you will want to look for any expenditures which promote accessibility and inclusion. These expenditures can be in the budgets of any level of government. Some ideas of how to find and assess these expenditures include:

**Accessibility**
This can be found in capital expenditures. However, it is often difficult to separate the cost of infrastructure (such as school buildings) and the cost of accessibility facilities (such as ramps). If possible, estimate what was spent on accessible school infrastructure compared to traditional infrastructure.

**Staffing**
Information about what has spent on disability-inclusive staffing (specialised support for children or teachers) can usually be found in human resource records, although often, these professionals may be under the employment of the health or social development ministries. For salaries, standard or average salaries for similar staff (e.g., teachers or administrators) can be used.

**Training**
Initial and in-service training costs for teachers, administration and other school staff on inclusive education can be included in the general training budget lines. Suppose it is difficult to identify the costs incurred from disability inclusive trainings. In that case, the costs related to children with disabilities can be assessed by estimating them as a percentage of total training costs (e.g., if specialized training is 10 per cent of the length of standard training, then costs can be estimated at 10 per cent of standard training costs).

**Aids, equipment, and materials**
This may be found in capital expenditures as well as in recurrent expenditures. It can be difficult to identify what has been spent on equipment and assistive devices to ensure disability-inclusive education. Suppose the level of disaggregation of expenditure lines permits it. In that case, it is ideal to estimate how much was spent on equipment, aids, and assistive devices for disability-inclusive education, including the cost of supplementary materials.

**Disability/health screening**
This is not often visible in education budget lines and can be included in the budget of another ministry (often the Ministry of Health).
Example: Malawi

Analyzing the budget for allocations for teacher training in Malawi\textsuperscript{74}

In March 2020, the National Education Sector Investment Plan (NESIP) 2020-2030 was approved, which commits to the delivery of inclusive education by outlining ambitious inclusion targets. One area of emphasis is teacher training and continuous professional development.

The NSIE estimates some needs to move towards inclusive education, with a costed model attached to the plan. The total financial requirement of MK 22 billion over five years (an estimated US$ 29 million in the strategy - around US$ 8 million per year) is likely to be well below real need. The NESIP 2020-30 underscores the need to increase budget allocations for inclusive education delivery, and allocates around 8.6% of its total ten-year budget to ‘Inclusive Education, Gender and other Cross Cutting issues’. Analysis of the more detailed five-year implementation plan shows that a total of just under MK 10 billion (US$ 13.3 million), or 0.2% of the total five-year budget, was allocated for various types of training, including braille, sign language and degree-level training in inclusive education. Whilst this is a significant improvement on previous years, it is unlikely to be enough as, in some cases, comparing budget allocations to target numbers of teachers to be trained reveal allocations of just MK 7650 (US$ 10.21) per person.

Multiple Ministry Responsibility

Responsibility for the education of children with disabilities should rest with the ministry of education, just like education for the general population, and not be split off as a separate responsibility of other ministries. However, budgeting for inclusive education often falls under multiple ministries and therefore in multiple budgets, making it difficult to identify budget allocations for inclusive education. Disability inclusion policies and expenditures are often cut across various sectors, which is necessary for a comprehensive inclusion throughout the system, but also requires good coordination to be effective. Thus, analysis of the budgets of multiple ministries for inclusive education allocations and expenditures must be done.\textsuperscript{75}
Figure 26. Minimum standards for multiple ministry responsibilities

Inter-sectoral collaboration is paving the pathway to schools for a child with disabilities.
Lack of adequate transportation prevents disabled children from attending school

Although many children and youth with disabilities are prevented from attending school due to travel and transportation concerns, it is the responsibility of the Ministry of Transportation – in collaboration with the Ministry of Education – to ensure adequate roads leading to schools.

If more children and youth start enrolling in schools and there isn’t a sufficient number of teachers, then the Ministry of Education should collaborate with the Ministry of Finance to address the need for further human resources.

Role of DPOs and CSOs

Together we can do this!

DPOs, including organisations of women with disabilities, have a critical role to play in ensuring education budgets are responsive and inclusive of the needs of learners with disabilities. Persons with disabilities and their families are the best-placed advisors for system transformation that places persons with disabilities – and CRPD commitments – at the heart of reform. It is essential that DPOs and organisations with experience in disability-inclusive education are involved in budget planning, accountability and transparency procedures, as well as advocacy related to education sector planning.

Involving DPOs in budget analysis and advocacy can:

- Raise awareness about the needs and rights of all women and men with disabilities
- Inform policy and budget debates
- Identify gaps in spending and problems in service delivery
- Describe trends in spending and assess its impact

In most countries, there are CSOs and DPOs who work with the government on budgeting. Some, particularly DPOs, try to influence how public spending affects their constituencies. While it’s common that none of these organisations in the country has experience with all aspects of budgeting, by combining forces, they can share their particular skills. And in the case of DPOs, they can contribute their specific knowledge, lived experience and skills to strengthen the inclusion of persons with disabilities.
DPO Engagement in Budget Analysis

Engagement of DPOs in budget analysis and advocacy is critical for several reasons:

**Nothing about us without us:** It is the duty of government to consult with DPOs in any policy matters impacting persons with disabilities. DPOs need to be in a position to be an effective counterpart to make the most of this engagement. Engaging in the budget process helps build new skills and knowledge and gain credibility towards public authorities and elected officials.

**Sustained Demand:** Ensuring that adequate public resources will be allocated and effectively used for inclusion of all persons with disabilities will take many years. DPOs are the only actors with the necessary long-term focus and interest in developing and sustaining demand for more and better public spending on inclusion.

**Accountability:** Budget analysis and advocacy helps monitor the political will of government, the level of prioritisation given to inclusion of persons with disabilities and the effort to implement the CRPD.

**Framing the Resource Debate:** Limitation of resources is a recurrent argument put forward by governments for explaining their lack of progress to advance inclusion of persons with disabilities. Often measures required are deemed unaffordable. DPO analysis of existing public expenditures, gap analysis and costing of measures will allow them to negotiate and reframe the resource debate by proposing a realistic way forward.

**Ensuring Equity:** Governments tend to prioritise increasing expenditure on existing services and programs which may not address needs of the most marginalised groups, and these groups may not have access to budget debates. By developing consensus among all constituencies on key budget demands, DPOs can contribute to greater equity in the use of resources between groups and gender equality over the years.
Figure 27. Adapted gender and disability inclusive actions at different stages of the budget cycle\textsuperscript{79}
Reflection Questions for Module 4

What is the twin-track approach and how can it be used to further disability inclusion in education budgets?
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

How can budgets be compliant with the CRPD?
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

What are some key components of inclusive education for which a government should allocate funding?
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

How does disability inclusive budgeting differ from other budget initiatives?
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

Thinking about your government budget, what or where are three areas that you feel the budget could be more disability inclusive?
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
Disability inclusive budgeting Exercises

Exercise 4.1: Inclusive education: Twin-track approach

Aim
For participants to better understand and practically apply the twin-track approach to inclusive education.

Materials
Handout 4a, with the boxes, cut out individually
Flip chart and tape

Time
30-45 mins

Activity
Present the twin-track approach to the participants.

Ask participants to form groups of 2 people. Give each group the cut-out boxes from Handout 4a, tape and flip chart paper on which they can stick the small pieces of paper.

Tell participants that each box has an action that supports inclusive education. Some actions contribute to system-level changes which make the education system more disability-inclusive, and some are targeted actions to support the specific needs of learners with disabilities.

Ask groups to draw two columns on the large paper – “System-level changes” and “Targeted support”. Participants will then place the boxes in the correct column.

When finished, show the group the correct answers and ask them which they got right and wrong. Explain that achieving inclusive education requires a twin-track approach – making changes at the system level AND targeting the specific needs of learners with disabilities.

Purpose and Questions for Further Discussion
This exercise aims for participants to understand the twin tracks – system level and targeting specific needs of people with disabilities. Questions for discussion:

- Are parents of children with disabilities and/or children/adolescents with disabilities included in the discussion on education systems?
- How could a local secondary school implement ‘targeted support’? Think low-cost school-level initiatives that could have an impact.

Online workshop adaptation
One option is to use Jamboard or Google slides with the boxes and has participants sort them collaboratively.
Exercise 4.2: Can we afford inclusive education?

Aim
To encourage participants to think critically about the pros and cons of disability-inclusive education and segregated special schools, focusing on the viability of each system and financial implications.

Materials
Paper
Bag

Time
30-45 mins

Activity
Key Message: Making mainstream education available to all learners is economically effective and efficient, costing the government less money than having separate education systems.

Trainer Notes
Sufficiently funding inclusive education is difficult for all governments. But inclusive education does not cost a government more than segregated education systems.

Of course, education infrastructure often needs to be made more accessible, and improving the infrastructure of existing schools will have a cost. Reorganising and more effectively allocating education budgets can help, even if new money is unavailable. Any new facilities can easily be designed and built with accessibility at little or no extra cost. And in the immediate term, small, affordable adjustments can be made in every school to improve the physical and teaching/learning environment for specific learners, known as making reasonable accommodations.

After an initial cost to change the training programme, it does not cost a country any more to train teachers to be inclusive than to train them to be exclusive. The benefits of training teachers to be inclusive extend to all students, as they are better equipped to teach each student more effectively. In addition to providing to all the children, including children with disabilities, with quality education, long-term benefits also include the reduction of drop-out and repetition and more learners leaving school with more knowledge, skills, confidence and qualifications for their future.

In fact, exclusive education practices can be costlier than the implementation of inclusive education practices. Educational exclusion generates costs for individuals, families, society and the government every year. Costs include loss of work or employment opportunities, transportation expenses, boarding fees and homecare services. Governments lose money by having to fund general and special education systems separately. The benefits of inclusion extend to individuals, communities and governments. More educated populations have better health outcomes, greater resilience to crisis, higher incomes, better nutrition, and lower infant mortality. When persons with disabilities are denied a quality education, they can face life-long challenges, are less likely to contribute to local and national economies and are more likely to be a financial ‘drain’ on the country.

Instructions
Make sure you go straight into this activity without presenting the background information. Present the scenario and motion to the participants:
**Scenario**

The education system in the Republic of Dreamland consists of mainstream schools and segregated special schools for learners with disabilities. A study recently found that 85% of students with disabilities who are in school attend special schools. Although a segregated school system is not compliant with the CRPD, the Ministry of Education defends this system by saying that teachers in mainstream schools are not trained to teach students with disabilities, and it is too expensive to provide learning aids and assistive technology that students with disabilities need in mainstream schools.

**Motion**

The finance minister has just released a new budget which shows a huge increase in funding for special schools, including proposals to build 10 new special schools.

**Activity**

- Ask participants to divide into two groups.
- Tell the participants they will role-play a political debate. Each person is a member of parliament (MP). Ask one person from one of the groups to pick a folded piece of paper from a bag. The paper will tell them whether their group is the pro-inclusion party or the pro-special school party.
  - The pro-inclusion party firmly believes that inclusive education will be a cost-effective solution to the country’s education crisis and will bring substantial social and economic benefits to everyone in the long term.
  - The pro-special school party is committed to maintaining a separate special school system.
- Give each group a few minutes to discuss their key arguments for their position within their group. (Even if group members do not personally believe the position they have been allocated, they will argue for that position.)
- Ask the two groups to start the debate. The trainer can take the role of chair, open the parliamentary debate, and call the MPs to order if the debate gets too heated.
- Allow at least 20 minutes for the debate unless it comes to a natural conclusion sooner.
- Then ask the participants to take off their ‘MP hats’ and pretend to be members of the public who were watching the debate. Which side of the debate do they personally believe in, which arguments were most convincing and why? Has anyone changed their mind during the debate?
- Now use points from the background information to highlight that we can afford inclusive education and that we cannot afford to maintain segregation and exclusion.

**Questions for Further Discussion**

- What is the most persuasive argument for inclusive education? Opposing argument?
- How could you engage with your MP to raise their awareness of inclusive education?

**Local adaptation**

You can change the details to make the activity more relevant to the system of government that your participants are familiar with. For instance, you might refer to representatives instead of members of parliament.

You might choose a motion which is of current relevance in your government. This particular exercise is less suitable for online training, although it could be adapted with break out rooms and a random way of dividing the ‘pieces of paper’ - however, debating the non-verbal is also very important, and this will not come across online.

**Online workshop adaptation**
Assign people their MP roles by sending them a private chat message or randomly assigning people to one of two breakout rooms and then telling the breakout room their assignment. Bring groups back to the main room and then facilitate the debate.

**Exercise 4.3: Drafting an inclusive education budget**

**Aim**
To give participants hands-on experience calculating a budget for inclusive education costs.

**Materials**
Handout 4b

**Time**
45 minutes

**Activity**
Divide participants into small groups. Provide participants with Handout 4b. Tell them they will read a scenario and then practice calculating costs relating to the inclusive education needs of the students. Give them time to discuss and do the calculations in their groups.

Ask the groups to present their budget to the larger group. Discuss the following questions:

- How did they decide on the budget?
- What else did they identify that could be done to make this school more inclusive, and how can this be addressed in the budget?

**Answers:**

- \(33 \text{ children with vision impairments} \times 17/\text{each pair of glasses} = 561\)
- \(22 \text{ children who are blind} \times 22/\text{each slate and stylus} = 330\)
- \(24 \text{ students with hearing impairments} \times 240/\text{each hearing aid} = 5760\)
- \(20 \text{ teachers} \times 225/\text{per person teacher training} = 4500\)

Participants should respond that the number of teachers should be increased to at least 28 to lower the teacher-pupil ratio. Therefore, the calculation for teacher training may include a larger number of teachers.

**Questions for Further Discussion**

- What item(s) do you think are easier for a government to implement cost-effectively at a large scale? Why?

**Online workshop adaptation**
Divide the participants into subgroups of about 4-5 people. Ask them to input their findings in a Google Slide or a Padlet.
Exercise 4.4: Inclusive education: system, connections and decision-makers

Aim
To encourage participants to reflect on the different elements that make up an inclusive education system; to consider or recall the inter-sectoral connections that are vital for budgeting for inclusive education; to reflect on their understanding of which people have budget-related decision-making roles and power in their context.

Materials
Flipchart, whiteboard or blackboard, coloured markers or chalk
Handouts 4c and 4d

Time
60 minutes

Activity
Almost all countries have an education system consisting of many elements, such as:

- laws, policies and judicial systems relating to education rights and provision;
- government departments, teams or individuals responsible for different elements of education (e.g., budgets and funding, curriculum, examinations, teaching and learning materials, teacher development and recruitment, infrastructure);
- teaching and support personnel;
- school and district managers, administrators, committees;
- education facilities (e.g., schools, resource centres, colleges, universities);
- learners, parents, families and community members;
- related elements such as school infrastructure, health, transport, housing, technology and learning aids.

All parts of the system are connected in some way. Actions or changes that happen in one part of the education system impact other parts of the system. Attempts to make changes in one part of the system may fail if matching changes are not happening elsewhere in the system (e.g., attempts to improve teaching and learning practice in schools may be ineffective if the necessary learning aids are not available). Therefore, for education to become inclusive, we need all elements of the education system to be heading in the same direction.

Education systems and their budgets also cannot work in isolation from other parts of the government and social machinery. For instance, there need to be connections with the social welfare, health and justice sectors; with sectors dealing with infrastructure; sectors responsible for sport, culture, communications and media, and sectors dealing with migration and refugees.

Education system change
In each country, the structures used by the government to deliver its education responsibilities vary. In some countries, the central government manages education (sometimes rigidly), with budgets, policies, practices, standards, etc, being decided, implemented, and monitored nationally.

Other countries have more decentralised structures, where responsibility for decisions and standards is delegated to regional or district authorities or the individual school community level. With a decentralised education system, different parts of the country might manage or develop their education provision in different ways, although often still complying with at least some rules and standards laid down at a national level. Both centralised and decentralised education systems face the challenge of ensuring that areas with the greatest education problems or needs receive a sufficient share of the funding or other support.
While the state is ultimately responsible for the education of its citizens and residents, in many countries, the government may have difficulties fulfilling its obligations entirely. In many education systems, non-government and community-based organisations and private sector companies play a significant role in filling the gaps in government capacity and/or delivering new or alternative options for education provided that the government is not yet able or keen to deliver. This is often the case with inclusive education, where there are many pilot programmes globally, but still relatively few national education systems that have fully embraced, legislated for, and scaled-up the lessons from these pilots.

**Instructions**

*Part one*

The trainer should go straight into this activity without explaining the background information.

- First, draw a simple diagram, using the example in Handout 4c
- Ask participants to suggest all the elements that make up an inclusive education system. This activity can be done as a whole group, or you can ask small groups or pairs to do it. The answers should be written into the diagram (add more circles to the diagram as needed).
- Encourage participants to group related elements together or draw lines to show connections between different parts of the education system.
- Add any important elements of the system that they have missed. See sample answers in Handout 4c [answer].
- Next, ask them to make another diagram showing all the other sectors that the education system needs to connect with and highlight budget items for inclusive education that may be found in the different sectors. See the sample diagram in Handout 4d.
- Add any important elements of the system that they have missed. See sample answers in Handout 4d [answer].

*Part two*

- Present the background information to participants.
- Ask participants to form 2 groups.
  - Suppose participants come from different countries, some with centralised education systems and others with decentralised education systems. In that case, one group will think about centralised education systems, and the other will think about decentralised education systems. Try to have participants directly experience the relevant type of system in the respective groups.
  - If all participants come from one country or countries with very similar education systems, both groups discuss decision-makers in the same education context.
- Each group should think about this scenario: “Your organisation wants to find out more about what is happening with the education system and budget in country X, to understand if or where your organisation could add value, and to discuss ideas for influencing changes in the budget (e.g., change towards inclusion). To do this, you need to talk to decision-makers.”
- Each group should brainstorm who might be the decision-makers in the centralised or decentralised education system.
- Answers can be shared and discussed as a whole group.
Local adaptations

Alternative ways to facilitate this activity include:

- **Short presentation:** If you are training people in a specific country (rather than training people from many different countries), you could prepare a diagram and short presentation that explains the education system’s composition, the relevant other sectors in that country, and the decision-makers. This can then be presented to participants.

- **Online research activity:** If you have participants from many different countries, you could supplement the diagram activity by giving them a chance to do some online research into their own country’s education system. They can then share and compare with others.

**Online workshop adaptation**

Assign participants to breakout rooms and give each group their own set of Google Slides. Online training also easily adds the online research activity (refer to the local adaptations suggestions).
Exercise 4.5: Practical disability inclusion budget analysis

Aim
To have participants practically analyse an education budget for disability inclusion.

Materials
Flipchart, whiteboard or blackboard, coloured markers or chalk
Copies of the national or local education budget, copies of relevant legislation and/or policies concerning children with disabilities and inclusive education

Time
60 minutes

Activity
Step 1
Divide the participants into groups representing different government Ministries or departments (i.e., health, education, transportation, gender, etc.), CSOs and other participants.
In each group, distribute copies of the education budget, including revenue, recurrent and capital expenditure estimates. Also, provide copies of relevant legislation and/or policies concerning children with disabilities and inclusive education.

Step 2
Engage the participants in a disability-inclusive budget analysis exercise using the following steps:

- Describe the situation of girls and boys with disabilities in your community. Do they have access to inclusive education? Are children with disabilities segregated into special schools or do they attend mainstream schools?

Check how much is allocated to inclusive education for children with disabilities in the budget. (Look for inclusive education components - infrastructure, teacher training, learning materials, health screening/referral, etc.).

Check to see if budget allocations go to services that segregate children with disabilities.

Check whether expenditures are spent as planned. Examine the impact on children with disabilities.

Check if the budget sufficiently meets policy requirements.

Identify what is missing and should be included.

Encourage participants to ask relevant questions such as:
- Revenue: how much is available for inclusive education?
- Adequacy: how much is budgeted for inclusive education? Does it reflect the real situation of children with disabilities?
- Priority: how does the budget for inclusive education compare with the resources spent in other areas, for example, administration, salaries and capital expenditure?
- Progress: is the government’s response to the issue improving?
- Equity: are resources allocated fairly?
- Efficiency: is money spent, and is it spent correctly?
- Effectiveness: is money spent on what is really needed? Who is benefiting the most from services that are allocated to public funds?

Step 3
At the end of the exercise, the groups will be required to present their findings and receive feedback, suggestions and contributions.
**Purpose and Questions for Further Discussion**
This exercise aims for participants to gain experience analysing a budget with an inclusive disability lens. Questions for discussion:

- What government sectors are disaggregating data by gender and disability? If not, what steps need to take place, so governments collect this data?
- Which level of education has the highest level of allocation? Why do you think that is?

**Adaptation**
If there are participants from different countries, ask them to find out information about their own country and bring it to the training with the aim of comparison.

**Online workshop adaptation**
Assign participants to breakout rooms and give each group their own set of Google Slides.
Module 5
Tools for GDI Budget Analysis

Summary of Module
Tools for gender-responsive and disability inclusive budgeting are a way to dive into understanding how money is allocated to government budgets, and the extent to which it addresses gender and disability inequalities. This module focuses on providing an introduction to common tools for budget analysis.

Learning Outcomes
• Understand the basics of budget analysis and how to apply a gender-responsive and disability inclusive lens
• Understand the basic concepts of disaggregating data by gender and/or disability indicators
• Learn when and how to get involved in budget analysis

Main Concepts
Introduction to budget analysis; budget analysis tools; public expenditure surveys; challenges in budget analysis disaggregated data and indicators

Budget Analysis Concepts
A budget is normally defined as an amount of money that the government or organisation has allocated to spend within a fiscal year. However, budgets, especially government budgets, are more complicated with a complex budgeting process. If done properly, a budget analysis can be a powerful tool to ensure the continued viability of education and promote more inclusive educational systems within countries. Part of the budget analysis is using the information to create awareness and public demand for increasing efficiency and inclusion of social factors (such as gender and disability) to reduce the current inequitable access to education in countries.

Fiscal Framework
Fiscal is used to describe the rules, regulations and procedures that influence how budgetary policy provides a short-term framework for government spending. In some countries, a fiscal framework is
called a fiscal policy. For example, a government’s fiscal policy outlines spending for that year, such as teacher and principal salaries.

**Budget Performance**

Budget performance reports provide details on how the budget was executed overall, as well as specific performance for different ministries and agencies. These reports can be semi-annual (every six months – looking at half-year performance) or annual (every year – looking at full-year performance). Both reports provide opportunities for the public sector and lay citizens to get involved in the analysis of the budget and eventual advocate for gender-responsive and disability-inclusive education budgeting. More about advocacy is outlined in the next module (Module 6).

**Trend Analysis**

Looking for trends between past and current budget years is critical to learning if there have been any responses to advocacy efforts and/or increased funding towards gender-responsive and disability-inclusive budgeting within the education sector. When looking at trends, you should consider:

- Personnel costs (covering government workers in the department of education, school administrators, teaching and support staff, etc.)
- Overhead costs
- Recurrent Expenditures
- Total budget size
- Education budget as a % of the total budget
- Capital Expenditure
- Universal Basic Education (UBE) Budget

An example budgetary allocation table looking at the budget expenditure between the various commissions in the education sector is below. This type of analysis gives an overview of what costs are allocated to each main learning sector within the overarching department of education.

**Table 4. Example budgetary allocation template**

<table>
<thead>
<tr>
<th>MDA</th>
<th>Personnel</th>
<th>Overhead</th>
<th>Recurrent</th>
<th>Capital</th>
<th>Total Allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Early Childhood Development</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Universal Basic Education (UBE)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Senior Secondary Education</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vocational and Technical Training</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Universities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Any other commissions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
For example, if your organisation focuses on advocacy for UBE, then you could compare the amount of funding allocated to UBE compared to secondary education. After comparing the costs between commissions of education, further analysis can be done at each respective level to break down the costs in more nuances and specifics related to gender and disability inclusion. Within the UBE budget of recurring expenses, what percentage is being spent on gender and disability-inclusive activities and services?

Types of questions to ask in budget tracking:
- What was the amount of the budget allocation?
- Have all of the allocated funds been received?
- What amount of the funds have been spent so far? And how have these funds been spent?
- Who is responsible for managing these funds?

Types of questions to ask when analysing a budget:
- Do the allocated resources to various programmes increase/decrease compared with previous years?
- Have all of the allocated funds been received?
- Do the allocations reflect the policy priorities and promises of the government?
- What percentage of the total budget in a certain sector is allocated for service delivery?
- Are legal obligations of the state being upheld?

Figure 28. Questions to consider in budget tracking and analysis

Public Expenditure Tracking Surveys (PETS)

Public Expenditure Tracking Surveys (PETS) can be a key tool to measure the efficiency of public spending at the sectoral level. PETS track funds that were allocated at the national level down through the system to see how much of those funds reach their intended destination and if there were leakages on the way. Identifying problems in financial flows at different administrative levels can help improve financial transparency and accountability.

Step 1: Identify gender and disability issues in the sector. E.g., situation analysis, needs assessment, etc.
Step 2: Information collection of various data sources. E.g. Baseline data collection, document review, administrative and financial data, etc.
Step 3: Conducting a gender and disability inclusive analysis of activities and/or outputs.
Step 4: Conducting gender and disability inclusion analysis of related budget allocations.
Step 5: Developing relevant gender and disability inclusive objectives and recommendations to improve equity.
Step 6: Lobbying government and other relevant external and internal stakeholders to make changes in programs and budgets to be more gender and disability inclusive.
Step 7: Monitoring and evaluation of progress towards creating gender-responsive and disability inclusive education budgeting.

Figure 29. Key Steps to a PETS Survey

---

2 In some countries, basic education includes at least some secondary education. UNESCO defines it as: http://uis.unesco.org/en/glossary-term/basic-education
CSOs can do PETS, but cooperation from government authorities is necessary to increase the chance that government reforms come from the findings and recommendations. CSOs need access to relevant documents, such as contracts, tenders, licenses, terms of reference for specific assignments, books of accounts, project documents, receipts, payrolls and other documents that relate to expenditure. Also, in some cases, field visits must be made to project sites.

Topics considered in a PETS may include:

- Characteristics of the programme (size, infrastructure, number of clients/users, etc.)
- Amount of budget allocated, sources and efficiency in the flow of the funds
- Factors (administrative, institutional or policy) that affect the quality of spending
- Transparency and efficiency of service delivery
- Inputs (levels of human and material resources)
- Outputs (the quantity and quality of goods delivered).

More information about conducting a PETS can be found in IBIS (2014) Toolbox for Budget Analysis Guide.

Cambodia: NGO Education Partnership Cambodia conducted a public expenditure tracking survey which found that on average only 65% of allocated budgets were reaching schools. On this basis, and with consultations with schools and local officials, they successfully advocated for school payments and teacher salaries to be disbursed through the banking system.

Figure 30. How to carry out a PETS survey
Challenges in Budget Analysis

When conducting any budget analysis, the following challenges might need creative ‘out of the box thinking’ in order to fit in or estimate missing puzzle pieces. While it is best to find actual numbers, estimations can be useful and give an idea of the current situation. For example, if trying to estimate the proportion of children with a disability in a certain district, one could look at the percentage of disabilities reported in the most recent Demographic Health Survey (DHS) and extrapolate an estimate based on the age divide, density of population, (considering any other relevant factors). This estimate could then be used to give an idea (while not 100% perfect) of the proportion of children living with a disability and use that to determine what percentage of the educational budget for that district should target disability inclusivity.

Now, a word of caution here! On the one hand, if we are looking at overall CRPD compliance, 100% of the education budget should be CRPD compliant. On the other hand, if we are looking at the precise amount of disability-specific funding that’s needed, this will depend on many context-specific factors (costs of assistive technology, teacher training methodologies, infrastructure issues, prevailing social norms, responsibilities of other ministries, etc.) and will not be a direct multiple of the number of children with disabilities in a given district. Therefore, it is strongly recommended to take a more qualitative approach, i.e., pointing out qualitatively where there are gaps in policies and in the impacts for persons with disabilities on the ground, and taking the discussion of budget needs from there.

Inclusive School, Tanzania. CREDIT: Paulina Teveli/ActionAid
Beyond the Monetary Numbers

Another challenge in education budget analysis is looking beyond the monetary numbers. Yes, the monetary amounts allocated and expenditures within categories represent the current government education budget, but analysis should also go one step further and outline what the monetary values actually mean in real-life terms.

Example: If a government is only spending 2% of government revenue on education, what does that mean in terms of gender and disability inclusion? What is the proportion of children with disabilities in-school vs out of school? Is there a gap in children with disabilities attending schools? If yes, then looking into the budget numbers can provide insight into the allocation of disability-friendly and accessibility of the education budget.

With this data, you can then link back the cost needed for all schools to build or renovate accessible classrooms and sanitation facilities. If there are 100-funded schools and only 10% of schools had accessible classroom and sanitation facilities, what is the cost of building 90 more accessible classrooms and sanitation facilities, and what percentage of additional funding is required?

Future investigations can use different sources of data on children and adults with disabilities to determine the need for accessible classrooms and sanitation facilities in response to population trends.

Thinking critically about the on-ground impact will help turn the numbers into easily imaged references. This also breaks down large sums of money into more understandable advocacy reference points lay citizens, stakeholders, and government officials (outside finance and statistics) will be able to understand.

Gender-Responsive & Inclusive Budget Analysis

Gender-responsive analysis is an important first step to identifying existing gender gaps in any on-going and planned expenditures in education budgets. This process provides key information and data to inform better strategies and develop programmes that are responsive to the differentiated needs of men and women and thus help to reduce gender inequity.

The objective of a GRB analysis is to assess women and men's situation and understand their different needs and priorities within the context of a sector. It also helps to understand how we can address the existing inequities between men and women through various programmatic interventions to reduce inequalities in education.
‘Even where funds are allocated to inclusive education, improving oversight, scrutiny and accountability is crucial to ensure that budget allocations are properly targeted, arrive in full and on time, and are effectively and transparently spent.’


GRB can be best done through a 5-step approach, which is also a situational analysis.

**Step 1.** Analyse the situation of women and men, girls and boys in the country. Don’t forget to look at other differences between districts/states and/or other intersectionality factors that compound gender inequalities.

**Step 2.** Assess gender-responsiveness and gaps in the education system currently being implemented in the area either by the government, non-profit or private sector organisations. Including all sectors in analysis can highlight the need for and identify gaps in governmental programming that might be being met by other organisations. E.g., parents send deaf children to a private school specialising in adaptive learning due to the lack of availability of teachers trained in sign language in public schools.

**Step 3.** If the information is available, assess the adequacy of budget allocations or money being spent to implement the on-going programmes as in Step 2.

**Step 4.** Assess whether the money is being spent as planned, what services are being delivered, and whom. Do gender and/or other intersectional identity factors facilitate inequitable access?

**Step 5.** Assess the impact of the existing intervention/programme and the extent to which the situation in step 1 has changed over each year. Has the government budget been adapted and/or changed?

**Figure 31. GRB 5-Step Approach**
Gender-Disaggregated Data and Indicators for Budgeting

Gender indicators refer to quantitative indicators based on gender-disaggregated statistical data – which provides separate measures for men and women.

Availability of adequate and reliable gender-disaggregated data and statistics is vital for analysis of education budgets. It is impossible to develop a clear understanding of the government’s gender-responsive education budget if the gender-disaggregated data is not available. Most governments now collect statistical information that is gender disaggregated.

Data and evidence generated as a result of gender assessments can be used to identify gaps, set priorities and budgets, and develop informed strategies that respond better to the needs of all men and women. During the project implementation stage, gender-disaggregated data are used to track progress on goals and targets. This information is significantly important and helps develop more effective programme activities and budgets in the next financial period. Gender disaggregated data is needed because it:

- Allows for gender analysis;
- Helps decide priorities;
- Provides information on where gender sensitive programmes and interventions should be targeted; and
- Enables prioritization of resource allocation.

Gender disaggregated data...A useful monitoring avenue, gender disaggregated data is the collection of information from a sample group that includes both male and female responses on certain data points (e.g., experiences, socio-economic status, education enrolment, etc.) to establish an accurate picture of gender and the role it plays in the local context.

Disability disaggregated data...A further step is to break down males and females by disability status - those with disabilities and those without disabilities. Including the Washington Group Questions on existing data instruments allows for disaggregation by disability. It is important to triangulate this data with other data sources that capture information the Washington Group Questions leave out. Adding this extra layer to disaggregated data provides more robust contextual knowledge of the intersection between disability and gender.

Both... Disaggregated data can be for both qualitative and qualitative data. It also can include many other relevant factors (e.g., urban/rural, age, etc.) depending on the local context and other intersecting factors that are useful to provide a picture of the local/national context.
VIOLENCE AGAINST CHILDREN

In Uganda, both girls and boys experience unacceptably high rates of physical, sexual, and emotional violence. Violence can occur in the home, community, and at school.

% of females and males who experience physical, sexual, or emotional violence prior to age 18

- Physical Violence: 59% (59% for females, 68% for males)
- Sexual Violence: 35% (17% for females, 17% for males)
- Emotional Violence: 34% (36% for females, 36% for males)

SCHOOL-RELATED PHYSICAL AND/OR SEXUAL VIOLENCE IMPACTS MANY STUDENTS IN UGANDA

% of students who experienced one or more forms of physical and sexual violence* perpetrated by teachers and/or classmates

- Female students**: 45% (2,139,684)
- Male students**: 54% (2,523,623)

*Sexual violence is defined by four types of acts: unwanted sexual touching, attempted physically forced sex, attempted coerced sex, and completed coerced sex.


While school environments can enable violence, they also have a critical role to play in violence prevention and response. Schools can serve as protective spaces for children, acting as an important arena for broader social change to end violence both in and out of the schoolyard.

All data among respondents in Uganda (13-24 year-olds) from the 2016 Government of Uganda Violence Against Children and Youth Survey (VACS), led by the U.S. Centers for Disease Control and Prevention (CDC) as part of the Together for Girls partnership.

Figure 32. Example of gender-disaggregated data (Uganda) Source: USAID, 2020
Figure 33. Example gender-disaggregated data share of primary school-aged girls out of school compared to boys (2018) Source: UNESCO Institute for Statistics, 2019

Disability analysis is the process of gathering and examining disability-disaggregated data on the impacts of the budget, policies, services and programmers on persons with disabilities in order to identify gaps in equity, raise concerns about unequal service provision, and address concerns. It is possible to include disability in existing analysis tools (i.e., gender impact analysis). The general frameworks do not need to change, but will be slight modified to include questions and considerations related to persons with disabilities.

Disability Inclusive Budget Analysis

Disability inclusive budget analysis of the education budget requires the examination of the overall size of the national budget, the share allocated to education, the split of the education budget across different sub-sectors, as well as allocative efficiency and the sensitivity of the budget to the needs of girls, children with disability and other vulnerable children. Analysing the budget for disability inclusion is not any different than doing a gender-responsive analysis. In fact, you can use the same tools, adding disability inclusion questions and considerations at each step.

Figure 34. Integrating gender and disability inclusion perspectives into budget analysis
Elements of a disability-inclusive education budget analysis (please note that even doing a few of these is useful without going through an analysis using all the elements below!):

1. Look at what percentage of the national budget and of GDP is being spent on education? What percentage of this is being spent on children with disabilities/disability-inclusive budget lines?

2. Assess if the budget has been formulated in line with provisions in key national sector plans and policies, including any strategy for inclusive education and other national and international-level commitments relating to children with disabilities and inclusive education. Where do they exist, have inclusive education policies and/or strategies been costed and funded? Are the lines and cost allocations in line with what is known about actual needs and sufficient to address key priorities? Important here is CRPD and the need to look out for spending that is disability-related but not CRPD compliant.

3. Analyse allocations and expenditures to different sub-sectors (early childhood development, pre-primary, primary and secondary education, advanced level secondary education, TVET and tertiary) with a particular focus on initiatives aimed at supporting the provision of inclusive education in line with the policies mentioned above.

4. Where relevant and/or available, analyse any budget allocations for inclusive education to other relevant line ministries (e.g., Health, Gender, Transport, Social, Finance, and other relevant ministries and departments).

5. Determine the trends in terms of allocation and expenditure related to inclusive education across capital and recurrent costs within the different sub-sectors (comparing total allocation, total disbursement, total spent).

6. Identify and compare amounts allocated to supporting the provision of inclusive education over the previous 3-year period and compare this with available EMIS data (girls, children with disability, other marginalised children in and out of school) in order to highlight gaps in provision in terms of factors such as geographic and demographic factors.

7. Assess the efficiency of resource allocation and use across the education sector against planned expenditure.

8. Where possible, determine how the budget design and implementation process is participatory and disability-inclusive at different levels and stages.

9. Make recommendations to promote:
   - Greater efficiency in resource allocation to the education sector.
   - Greater equity in terms of sensitivity of budget allocations and expenditure in education to factors such as gender, disability and other forms of vulnerability and marginalisation.

10. Greater participation, consultation and transparency in education budget design and expenditure at all levels.
**Sourcing Data**

Ensuring that budgets are allocated and spent according to needs depends on accurate and reliable data. Having access to updated, accurate data is crucial to analysing a budget and to advocating for adequate funding for disability-inclusive education.

A major problem when it comes to collecting appropriate data on disability is the under-reporting of disability. When disability is not reported, it impacts the allocation of resources for inclusive education. So even if a government has progressive disability-inclusive policies and budget allocations, many children with disabilities can fall through the cracks if a disability is being under-reported.

It is not always easy to find accurate, relevant and disaggregated data, especially when it comes to disability. Creating systems that allow for better data gathering and availability is an important step government should take.

What kind of data can be used to analyse the disability inclusion in a budget?

- Data about enrolment, dropout rates - disaggregated by types of disability, gender.
- Data about school accessibility – Environmental barriers related to how children with disabilities get to, enter and move through the school, how they use water, sanitation and recreational facilities, and evacuation measures, among other factors. School visits can find this information, transect walks, surveys and by speaking to school staff, parents, and children with disabilities themselves.
- Education Management Information Systems EMIS as well as national surveys.

**Useful Resource**

The Inclusive Education Initiative (IEI) is a multi-donor trust fund overseen by the World Bank. Launched in 2019 with support from the Norwegian Agency for Development Cooperation (Norad) and the U.K. government’s Department for International Development (DFID), the initiative invests in catalytic technical expertise and knowledge resources that support countries in making education progressively inclusive for children across the spectrum of disabilities. To learn more please visit the Inclusive Education Initiative.
There are many different types of analysis that government could do to determine if their allocation of financial resources is disability-inclusive in education budgets at all levels of government. Governments should be promoted to:

- Conduct comprehensive assessments on the impacts of all proposed budgets on persons with disabilities, looking specifically at the costs that persons with disabilities encounter in equally accessing and participating in the education system.
- Make significant inclusive education a budget priority and ensure funding for:
  - recruitment and training of qualified teachers, including teachers with disabilities, who can provide inclusive and quality learning for all learners;
  - accessible education facilities, teaching and learning materials, curricular and extracurricular activities;
  - assistive devices and technology; and
  - support services at all levels, including in engaging parents and the community, to assist all schools in providing quality and inclusive learning for all.
- Stop allocations to segregated services that are inconsistent with human rights obligations and the CRPD.
- Consistently collect data, disaggregated to the extent possible by disability type, on budget allocations for disability and inclusive education, and provide such data to the public in a timely manner. Now, in many countries data currently is incomplete. So, another strategy would be to ask that the government provide evidence to show how different groups of persons with disabilities (including under-represented groups) are benefiting from resources allocated – such an ask would leave more flexibility to work with whatever evidence sources and methodologies are available and appropriate in different contexts.
- Ensure that censuses, surveys, and administrative data are disaggregated to facilitate effective costing and monitoring.
- Meaningfully engage with CSOs, persons with disabilities and DPOs in the budget process.

---

3 This list is not exhaustive and depends on context
Data Visualisation

Once you have the data and conducted the analysis, it is time to turn the numbers into a compelling image that visually represents the story behind the data. Data visualisation can provide compelling, easy to read information to the reader and convey in a simple manner what the problem is and what needs to be improved or what is working well in terms of gender-responsive and disability-inclusive budgeting.

Take a look at this image from the Committee for Education Funding’s (CEF) 2021 budget book (Figure 23). The image pulls out that only 2% of the President’s budget is for education. There are no numbers on the green (non-defence) and yellow (defence) categories, so the reader has to rely on the visual representation that the blue (education) category is roughly 8 times smaller. While this seems like a simple task for people to read and recognise, it might be better to reorganise this information to include more information.

Remember that data visualisation can go beyond traditional charts and graphics and include images and/or icons, including colour, to represent data findings. For example, Figure 31 uses icons of children to convey the number of eligible children for the Head Start programme. This type of data visualisation could be easily adapted and applied to represent analysis findings of gender-responsive and disability inclusion education budget data.

**Make data visualisations accessible.** When designing your data visualisations, always consider accessibility. Making data visualisations accessible means that the readers with disabilities will not miss important information and make it easier for those with and without disabilities to understand the visualisation. Being clear with text, adding alternative text (referred to as Alt text), adding text titles and descriptions, and using appropriate fonts, font sizes, and colour contrast are some ways to make sure that everyone can equally access and understand the information you are presenting. More information on digital accessibility can be found in CBM’s Digital Accessibility Toolkit.

![Figure 36. CEF 2021 USA President’s budget for education](image)

*Source: CEF based on FY 2021 OMB Budget*
TWICE AS MANY GIRLS AS BOYS WILL NEVER START SCHOOL

Out-of-school children of primary school age

- **Unlikely to ever enter school**
  - 8.2%
  - 28.4 million boys out-of-school
  - 13.3%

- **Left school**
  - 6.9%

- **Likely to enter school in the future**
  - 5.2%
  - 30.9 million girls out-of-school
  - 9.7%


**Figure 37. Example of data visualisation**

**Figure 38. Example of data visualisation**

Reflection Questions for Module 5

Explain in your own words what gender-responsive and disability inclusive education budget analysis is?

_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

How can budgets be compliant with the CRPD?

_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

What would a good gender-responsive and disability inclusive education budget analysis look like? Why?

_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

Why is disaggregating indicators in education budget analysis important?

_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

What type of analysis do you think your country currently needs? What needs to be done to ensure a balanced focus on gender and disability inclusion? Why?

_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
Exercise 5.1: Finding partners and particularly on finding partners that can help participants in finding and analysing data:

Aim
For participants to search the internet to locate organisations that conduct government budget analyses or organisations that could collaboratively help them and/or their organisation conduct an analysis of government budgets.

Materials
Flip chat
Internet Device

Time
30 minutes

Activity
Search for organisations that work on citizens’ budgets in your region/country.

Have you heard about these organisations before this training?
A good place to start is at the International Budget Partnership.

Purpose and Questions for Further Discussion
The purpose of this exercise is for participants to learn that budget analysis does not have to be done on their own but that they can seek out partnerships with other organisations. The key of this exercise is to teach participants that if they do not have the proper analysis skills, one solution is to partner with a relevant organisation. Questions for discussion:

- Why are citizens’ budgets important?
- How could citizens’ budgets be strengthened in your country?

Online workshop adaptation
As the participants, answer these questions in silence first, then have them write down their answers on paper.

After 2 minutes, transfer participants to break out rooms per country. First in pairs, and after 12 minutes in fours.

Ask them to share the main finding either on a Google slide or ask them to answer chat prompts to harvest the output.
Exercise 5.2: Analysing the S for Sensitivity

Aim
For participants to identify the groups that are most marginalised in terms of access to quality education and what policies and programmes are in place to support these groups.

Materials
Flipchart

Time
60 minutes

Activity
Step 1: Explore the key equity issues. Review the questions below and answer as many as you can.

*NOTE: This activity can be adapted to use background data from Mozambique [pg. 18, Table 1]. Or alternatively, if data from the participants’ own countries are available, you can use that. This exercise can also be a general discussion, not framed around example data.*

Which groups are most systematically marginalised in terms of access to quality education? For example:

- Do children with disabilities have equal access to quality education?
- What about specific ethnic groups?
- Are there gender gaps at the different levels of education?
- Are there big differences in access to quality education in different geographical areas?
- What about between urban and rural areas?
- Are people in specific geographic regions particularly disadvantaged?

Does the government have policies, plans and programmes (besides universal programmes such as Universal Primary Education) in place to address and alleviate the effects of historical and/or systemic discrimination experienced by these groups?

- Which groups does the government identify for equity measures?
- Can you find specific budget allocations for these groups?
- Despite being intended to address equity challenges, do any of these measures create more discrimination, inequity, and social injustice overall? Why? How can that be avoided?

Step 2: Develop a research plan. Based on the questions you could not answer, identify your knowledge gaps.

- What additional information do you need to decide the focus of your advocacy programme?
- Is there enough information in your budget documents? If not, where else might you get this information?
- Who might help you?
- Are there experts in financing who might be able to help you?

Draw up a plan identifying the additional information needed, who will do the research and when.

Step 3: Identify who to link up with. Based on your answers to the questions below, are there any particular groups you think you should be working within your advocacy programme?
Purpose and Questions for Further Discussion
This exercise aims for participants to learn how to identify the groups that are most marginalised in terms of access to quality gender-responsive and inclusive education and what policies and programmes are in place to support these groups. Questions for discussion:

- Brainstorm organisations that serve marginalised people in your community.
- What is the biggest equity challenge in your community?

Online workshop adaptation
Divide the participants into subgroups (of about 4-5 people) and let them take about 15 minutes to work on each step (there are three, so this exercise should take about one hour). The goal is not to get complete answers but to demystify the concepts and let the participants think outside of their own boxes. Ask them to input their findings in a Google Slide or a Padlet.
Exercise 5.3: Budget analysis – how to compare spending on different sectors

Aim
For participants to practise analysing spending on different sectors in a sample budget to be able to conduct a similar analysis using their own country’s budget.

Materials
Handout 5a

Time
15 minutes

Activity
Tell participants they will be asked to analyse a simple practice budget, calculate the share of the budget allocated to different sectors, and think about how this might relate to advocacy asks. The figures in the practice budget are deliberately constructed for some key advocacy points to be drawn out. Tell participants to look at the whole budget and think about how funds are distributed. Note that the figures in the practice budget are highly simplified. This will give participants some initial practice before moving on to analyse their own budgets, which is likely to be a much more complicated task.

Step 1. Distribute Handout 5a and ask participants to review the sample budget and answer the following questions:

- What are the priority areas (based on the percentage share of the total budget)?
- What do you think about the budget allocation to education compared to other areas?
- Are there any areas that it might be possible to reduce to free up more money for education?
- What questions arise from the figures below?
- Is further information required in any areas?
- What key advocacy issues are emerging in relation to your analysis?

Step 2. If participants are able to locate sector-by-sector figures for their country’s budget but not the percentage share for each sector, then tell them to try calculating this for themselves. In order to calculate the percentage, they need to divide the sector/ministry approved budget amount by the total spending, and multiply it by 100. Once they have calculated the percentage share for education and other sectors, you can answer the questions above for your own budget.

Ask participants to work in groups to:

- Review the sample budget and answer the questions.
- Identify key advocacy points.
- Give feedback in plenary on the keys points and the rationale for agreeing these.
- If you can locate similar figures for the country you are working in, you can use those instead of the sample budget.
- You may wish to omit the figures for the percentage share for each sector and instead help the participants to calculate these themselves.

NB: In order to help steer the discussions, the facilitator should review the budget in advance to familiarise themselves with it and identify key issues that might come up in discussions.

Purpose and Questions for Further Discussion
This exercise aims for participants to gain experience in analysis of a government budget. Questions for discussion:

- What is the hardest part of analysing a budget?
• What organisations could you partner with to collaboratively analyse a budget?

**Online workshop adaptation**

Divide the participants into subgroups (of about 4-5 people) and let them take about 15 minutes to work on the activity. The goal is not to get complete answers but to demystify the concepts and let the participants think outside of their own boxes. Ask them to input their findings in a Google Slide or a Padlet.
Module 6
Advocacy

Summary of Module
Advocacy is any action taken to influence and bring about change. It is important to know who you want to influence and to know the facts about your cause. Joining forces with like-minded organisations can help tremendously. Finally: advocacy done in a planned way with a proper monitoring system can help you adjust and adapt and reach your goals.

Learning Outcomes
- Understand the basics of advocacy work
- Understand the basic concepts of advocacy and dealing with opposition
- Learn when and how to use advocacy tools

Main Concepts
Advocacy; contextualizing advocacy strategies; advocacy plan

What is Advocacy?

Advocacy is a term used to encompass a number of activities which organisations or individuals can take to exert pressure for change in a specific policy or behaviour of a government, institution, or organisation. Advocacy can be a social change process that influences attitudes, social relationships, and power relations, strengthening civil society and opening up democratic spaces.

Ultimately, advocacy seeks to address the underlying causes of a problem, to remove the obstacles to arriving at the solution and to successfully influence agendas to achieve the desired change. Advocacy for tax justice could be an important element in achieving wider changes related to (for instance) disability inclusion. Advocacy can include research and policy analysis, lobbying, media work and campaigning.

Figure 39. What is advocacy?
‘Government budgets are like an x-ray of who really holds power in a society. Historically, persons with disabilities have been marginalised from power at every level – excluded from education, stigmatized in communities, and in most countries very underrepresented in politics. So, it’s no surprise that when budgets are allocated, persons with disabilities tend to lose out.’ – Polly Meeks

**Importance of Advocacy**

Governments need the input from their citizens to define priorities. Often public pressure results in beneficial outcomes for marginalised groups. In this process, it cannot be emphasized enough that joining forces with like-minded organisations is the key to success. The bigger the group that is represented and the more articulate and the clearer their messages, the bigger the chances of successful advocacy.

**Where do we begin?**

First of all: know your facts. Analyse and scrutinize the education budget and identify if there are issues that are not yet being solved by government programmes. The chances are that for genders you will have reasonable data, but not for disability inclusion, simply because governments, in general, are not yet very good at collecting detailed data on people living with a disability.

With the 4S framework in mind, consider how you want to frame your argument? What is needed so that the education budget can be more ‘sensitive’ to gender and disability inclusion? Does the budget itself need to be more sensitive to the real needs and gaps in provision? Does the size or share of the budget need to increase to ensure more funds are allocated to the sector? Is there need for greater scrutiny or transparency about funds allocation and expenditure, specifically on gender and disability inclusion elements in education? Are there marginalised or disadvantaged groups that should be benefitting more?

An important issue to bear in mind is whether there is a real opportunity for change in a specific country. There may be an immediate opportunity to bring about change, which might necessitate acting very quickly. Alternatively, it may be necessary to build advocacy over the long term, building slow pressure for reform.

The space for change in tax regimes or in priorities for expenditure and budget allocation often comes when:

- there is a large policy change or bill going through parliament;
- there is an election or change of government; and
- advocacy can help to make this an election manifesto issue.
Advocating for Increased Budget

Advocating on the Share
It is generally recommended that governments spend at least 20% of public expenditure and 6% of GDP on education. Therefore, a good start can be to advocate a government to meet/honour its commitments to designating at least 20% of government budgets to education.

Nepal: NCE Nepal has been conducting budget advocacy to ensure an increase in spending from 15% to 20% of the overall budget, and monitoring its execution. It has also participated in formal government-led fora, such as the Joint Annual Review (JAR). These meetings enabled the coalition to contribute to the national definition of the SDG4 indicators, and shape the strategy for the SDGs in Nepal.
Where corruption is an issue, advocacy to reduce corruption could be effective, especially when combined with advocating for public education to add political pressure to increase the portion of government spending allocated to education.

Increasing the share of the budget committed to education, over time, is a centrally important piece of any budget advocacy in education. With the ambitious new commitments and targets in the Education 2030 agenda (competing with other new SDG commitments), growing youth populations in most developing countries, and education aid in decline, the issue of public spending on education has never been more important. It is essential to monitor government progress in expanding spending over time and with international standards.

**Advocating on the Sensitivity**

Even if the education budget would increase in size and in share, it is likely that there are still groups that are not benefitting from this equally.

For instance: if the number of schools would be sufficient due to increased government funding, it is still possible that people with disabilities or girls and children from marginalized communities cannot access those schools, for instance, due to the distance. Or that the assistive devices they need are lacking. Something to advocate for could then be making accessibility for persons with disabilities a requirement in all public procurement.

**Zambia**: The Zambia National Education Coalition (ZANEC) used research to lobby for increased financing as a means of improving access and quality of education. Subsequently, the 2014 National Budget, in an historical turn, included a 20.2% share to education and the government committed to implement a re-entry policy for girls.
Using Estimates in Advocacy

While it is vital that we develop evidence around costing, estimates can be a great way to highlight specific gaps in the government budget and to advocate for increased funding. However, unless an estimate is produced by specialists (i.e., experts from the disability movement) with a long experience of inclusive education advocacy in the country concerned, estimates should not be used to present an overall aggregate budget ask. Examples of ways to estimate a budget for inclusion:

- Number of in-service teachers expected to receive training times the cost for a 3-day workshop;
- Number of students with visual impairments, times the average cost of spectacles plus tablet/computer plus slate and stylus plus software;
- Cost of making a school reasonably accessible times number of schools.

Breaking down education expenditures to identify and extract expenditures made with a disability-inclusive lens is not always easy. First, this requires a detailed executed budget, which is not always available. And even when it is available, budget lines and items often do not clearly indicate whether expenditures are made for inclusive education. Sometimes, there may be individual budget lines for certain items (such as assistive technology), but other items may not be identified within general budget lines (i.e., teacher training or infrastructure).

Again, a word of caution here: estimates can be a great way to highlight specific gaps in the government budget. But (unless produced by specialists from the disability movement with a long experience of IE advocacy in the country concerned) they shouldn’t be used to present an overall aggregate budget ask. For example: if we know the government has allocated 1,000 USD for assistive devices for students with visual impairment, but our estimate is that the budget for these devices should be 20,000 USD, then we would absolutely recommend that advocates use this estimate to argue why the government has not budgeted adequately for assistive devices for students with visual impairments. But we wouldn’t recommend that advocates add up this estimate and any others they have made to arrive at an overall demand for what the IE budget should be in that country.

Community education activists, Tanzania. CREDIT: Stefano Bianco/ActionAid
Advocating on the Size

If the overall budget is small, even 20% of it won’t amount to much. It stands to reason that the smaller the budget, the less there is available for public education and other vital essential public services funded by the government.

In many countries, the total government budget is much smaller than it could or should be, and the budget available for public education is too small. Most government revenue comes from taxes: taxes on income and profits, social security contributions, taxes levied on goods and services, and taxes on the ownership and transfer of property, for example. If a government is not raising enough tax revenue, then the amount it must spend on essential public services is limited. These countries not only need to ensure more tax revenue and do that through widening the taxation system, but they also need to do this fairly – that is by building fairer tax systems ensuring those who can afford to pay more are required to do so. One approach is to shift towards a ‘progressive’ taxation system – i.e., one where wealthier individuals and companies contribute more, in accordance with their greater income share – and away from more ‘regressive’ systems – where individuals with lower salaries pay a greater proportion of their income in tax that those with higher salaries. This would enable more resources to be collected and to be spent on quality public services for all (e.g., public education systems). However, in many developing countries, the impacts of tax evasion, tax avoidance, tax ‘competition’ and tax havens severely limit the amount of tax money that governments are able to collect. This common sense is also backed up by robust evidence of the clear links between the amount of tax raised and collected, and the amount a government spends on public education. That’s why working to increase a country’s total budget is important, especially in countries where a good share of the budget is already being allocated to education.

**Dominican Republic**: Foro Socioeducativo, using online and offline communication tools to build a movement and enable peaceful nationwide demonstrations, is monitoring delivery of government commitments to increase education spending. This works alongside its Education Budget Watch, which also identifies areas for better targeting to improve quality and equity.

**Kenya**: In Kenya, when public secondary school fees significantly increased, poor families were no longer able to pay, leading to students dropping out. In 2013, the Elimu Yetu coalition organised a petition and a major demonstration, involving more than 3000 people, led parliament to demand guidelines to reduce fees. The campaign to reduce secondary school fees by half was achieved.
Advocating for Gender-Responsive and Disability Inclusive Budgeting

1. Join forces – recognize that organisations that strive for gender equality also serve the same people that disability inclusion groups serve. The demands are overlapping to a great extent.

2. Design campaigns based on the situation in your country. A country that will see elections in the next six months will need a different campaign approach from a country where elections are years away.

3. Make demands very concrete and voice them clearly, repeatedly and on different platforms.

4. Use the proper channels – this may seem obvious but getting to know the people you want to influence is a step some advocates still skip. Get to know the values based on which the people you want to influence base their opinions and actions and design advocacy messages that take into account these very same values. (you don’t have to adopt the same values, but you can show you are aware of them). This lies at the base of dealing with opposition.

5. Secure resources: whilst some advocacy efforts are less costly than others (demonstrations, social media campaigns to a certain extent), the reality is that you need people to work on the campaign, and not everyone will be able to do that for free. You will need people to design visuals, write texts for publications and produce videos, ads, podcasts and the likes.

6. Write an advocacy plan and task people to monitor the outcomes/effects. The last you would want to do is to continue with advocacy that has a negative or even harmful effect on your cause. In the annexes you will find a guide to make an advocacy plan.

Figure 42. Steps to advocating for gender-responsive and disability-inclusive budgeting
Let’s unpack the numbers

In 2010, the United Nations estimated that a minimum 20% tax-to-GDP ratio was needed to deliver on the Millennium Development Goals. More recently, research from the IMF and World Bank indicates that tax-to-GDP ratios lower than 15% are insufficient to finance even the most basic state functions.

In 2017, the average tax-to-GDP ratio in member countries of the Organization of Economic Co-operation and Development (OECD) was 34.2%, whilst in sub-Saharan Africa the average was just 17.2%. In other words, whilst the appropriate level of taxation depends on each country’s characteristics, increased tax capacity is likely to play a significant role in countries’ ability to deliver basic public services and attain the SDGs.

Indeed, in 2019 the IMF estimated that most low-income countries would need to spend an additional 15 percentage points of GDP or more to reach the SDG targets, suggesting that increasing tax-to-GDP ratios by 5% in the medium-term (around five years) would be an ambitious, yet realistic way forward.

Taking action to remove harmful corporate tax incentives, tackle tax avoidance, evasion, corruption and illicit financial flows will be key if governments are to raise new funds for education relatively quickly.
Reflection Questions for Module 6

Have you learned all there is to learn about your cause and who can help bring about change? Are there still information gaps?
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

Are there any like-minded organisations that have the same interests that you could work with?
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

What are your available resources?
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

When is advocacy successful? What results are you looking for?
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________

Brainstorm external stakeholders and government actors. How can you engage them?
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
_______________________________________________________________________________
Advocacy Exercises

Exercise 6.1: Constructing a definition of advocacy

Aim
For participants to identify the groups that are most marginalised in terms of access to quality education and what policies and programmes are in place to support these groups.

Materials
Paper, pens, markers

Time
1 hour and 10 minutes in total: 5 minutes to write individually; 10 minutes in pairs; 15 minutes in groups of four; 20 minutes for presentations; 20 minutes of discussion to construct a definition for the entire group.

Activity
This technique stimulates full participation and facilitates the identification of common understandings and essential elements that can be used to form a more developed concept of advocacy. It is especially useful in working with large groups (20 or more participants), although it can also be used with smaller groups.

Process 1-2-4-all technique.

Each participant is given a sheet of paper on which to write, as concisely as possible, his or her definition of advocacy.

Participants are paired off (preferably with people they do not know) in order to share their definitions. Each pair should combine their definitions to come up with a new definition of advocacy that incorporates both ideas. This new definition is written on a new sheet of paper.

Each pair joins with another pair, forming groups of four, and repeats the process to come up with one definition for each foursome.

In the plenary, each group of four presents the definition of advocacy that it has constructed. The facilitator will ask if other participants have questions to clarify the presented definitions without getting into a discussion.

The facilitator asks several questions to encourage a discussion about all of the definitions:

- What are the common threads that run through all the definitions?
- What are the differences between the definitions?
- What are the main elements and keywords associated with each definition?

Purpose and Questions for Further Discussion
This exercise aims for participants to learn how to identify the groups that are most marginalised in terms of access to quality gender-responsive and inclusive education and what policies and programmes are in place to support these groups. Questions for discussion:

- How can advocacy further gender-responsive and disability-inclusive budgeting?
- Have there been any advocacy campaigns on education budgeting in your country?

Online workshop adaptation
Use breakout rooms to assign people to groups of 2 and 4. Google slides and/or the chatbox can be used for participants to record contributions.
Exercise 6.2: Analysing sources of power for advocacy

Aim
To stimulate reflection and discussion about the main elements that contribute to civil society’s power vis-à-vis that of the state.

Materials
Cards, paper, pens, markers

Time
45 minutes in total: 5 minutes to write on cards; 15 minutes to study the different responses; 25 minutes for discussion and wrap-up.

Activity
Step 1. The facilitator draws two circles on a sheet of paper (e.g., flipchart), one that represents civil society and another that represents the government. The facilitator draws an arrow from the civil society circle toward the government circle, emphasising that civil society is powerful and can exercise its power to influence the state.

Step 2. The participants pair off, and each pair receives two cards. Working together, they answer the following two questions, writing each response on a card:

- What are the sources of civil society’s power?
- What are the sources of the government’s power?

Step 3. In the plenary, the pairs attach their cards to the paper, next to the “civil society” and “government” circles corresponding to their answers.

Step 4. The facilitator summarises the ideas of all of the pairs about the sources of power for civil society and for the government. Participants are encouraged to contribute more ideas to the discussion.

Step 5. The group and the facilitator briefly discuss a specific situation where advocacy is taking place, suggesting specific actions that would take advantage of the sources of civil society’s power.

NOTE: This activity can be expanded by conducting a power map/analysis. You can find more information on a power map on p. 36 and p. 37 of the Tax Justice Advocacy toolkit.

Purpose and Questions for Further Discussion
This exercise aims to learn the main elements that contribute to the power of civil society organisations and how that power can be leveraged to influence government. Questions for discussion:

- How does power influence advocacy? And ultimately, education budgeting?
- What could be done to encourage more people to become advocates of education budgeting?

Online workshop adaptation
Use breakout rooms to divide people into groups. Google slides and/or the chat box can be used for participants to record contributions.
Exercise 6.3: Holding your government accountable

Aim
For participants to practise developing advocacy messages

Materials
Paper, pens, markers, laptops for finding the resource (alternatively, bring printed copies to the training)

Time
25 minutes

Activity
Ask participants to locate the 2030 Incheon Education Framework for Action Towards inclusive and equitable quality education and lifelong learning for all and the UN Convention on the Rights of Persons with disabilities.

Ask participants the following questions:
- Which article(s) would you use to advocate for broader inclusion of people with disabilities?
- Write a sample message that you can use in your campaign.
- Let participants write down their answers in silence for 5 minutes and divide them into groups of 4 to further develop the sample messages.

Purpose and Questions for Further Discussion
The purpose of this exercise is for participants to gain experience developing advocacy messages.

Questions for discussion:
- Thinking about advocacy messages you’ve heard. Which ones stand out the most and why?
- How could famous people and/or businesses be involved in advocacy and holding governments accountable?

Online workshop adaptation
Ask the participants to answer these questions in silence for themselves first, and have them write down their answers on paper. After 2 minutes, transfer participants to break out rooms per country. First in pairs, and after 12 minutes in fours. Ask them to share the main finding either on a Google slide or ask them to answer chat prompts to harvest the output.
Exercise 6.4: Charter of demands

Aim
To let participants in the community discover that they can empower themselves by posing their demands to their local government.

Materials
Share examples of community charter of demands: Example 1 – women’s land, Example 2 – people living with disabilities, and Example 3 – general, including education.
Information on developing community charters for citizen participation

Time
30 minutes

Activity
Provide background information on the community charter of demands. A community charter of demands is a document containing the development needs of a community listed in order of communal priority.

This exercise is very suitable for the local community (preferably in-person training)
Share the background information on charters of demands written by local communities without citing too many concrete examples.
Now divide the group in smaller groups of 4 and ask them what they could ask their local government to do about the following two topics:
What kind of demands could be in a charter of demands of a local community when it comes to disability inclusiveness?
What kind of demands could be in a charter of demands when it comes to gender equality?
At this point they should not be worried about funding or about politics - they should simply state their wishes when it pertains to making their community more disability-inclusive and more equal for all genders.

Purpose and Questions for Further Discussion
The purpose of this exercise is for participants gain confidence in wording their demands for local government action. Questions for discussion:

- What demands are most relevant to gender-responsive and disability-inclusive education budgeting?
- What demands are least relevant to gender-responsive and disability-inclusive education budgeting?

Online workshop adaptation
Use breakout rooms and Google Slides.
Exercise 6.5: Advocacy on the Share of the education budget

Aim
Letting participants practice calculating the share of the education budget, making them aware of implicit choices and letting them discover trends in spending that they may not be aware of.

Materials
Handout 6a

Time
60 minutes

Activity
Step 1: Locate your country’s budget information
Step 2: Review the budget information to answer the following questions:

1. What share of the government budget is allocated to the education sector? How does education spending compare (as a percentage) to total government spending?
2. Is your government committing to international standards of at least 20% of budget allocation to education, or at least 6% of GDP?
3. Is the current education budget adequate to meet the government’s stated policy objectives? If the government has committed to free primary school education for all, are there sufficient resources for this?
4. How does this compare with funding for other priority areas for the government, such as health?
5. Is the education budget going up or down over the years?
6. What key advocacy issues are emerging in relation to the share of the budget allocated to education?

Training notes: You may wish to provide participants with some of the key budget information at the start of the session so that, rather than focusing on finding the information, they learn how to use the data to analyse the share of the budget allocated to education.
Participants might find it helpful to create a large pie chart illustrating the share of the budget allocated to each sector or representing the education budget as a percentage of GDP. This will be helpful for the group members themselves to visualise the breakdown of the budget and for use in awareness-raising within their own organisations and at the community level.

Purpose and Questions for Further Discussion
The purpose of this exercise is for participants to practice analysis of education budgets. Questions for discussion:

• How does a country’s GDP influence their ability to create a gender-responsive and disability-inclusive budget? Has any country gotten this perfect?

• Why would an education budget decrease?

Online workshop adaptation
Use breakout rooms and Google Slides.
Exercise 6.6 Mapping decision-makers’ opinions

Aim:
For participants to identify the main decision-makers and their opinions.

Materials:
Flip charts

Time:
40 minutes

Activities:
Choose an issue that the group wants to advocate on in the realm of disability inclusion/education.
First, map out the key decision-makers (this usually takes only a few minutes).
On a flip chart, write down the key opinions that the main decision-makers have about this issue. Different decision-makers may have different positions.
Their responses can usually be put into the following six categories:

- Not a problem – There is no problem
- Inappropriate – It’s not appropriate for us to act on it – someone else (e.g., national government or donor) should act, or it is a family or personal matter
- Unsolvable – Nothing can be done about it – any solutions proposed will not work
- Low priority – There are too many other important issues, and we do not have enough resources to address this one
- Against self-interests – I would not gain anything from acting on this – it might even damage my interests or lose support
- Agreement – Yes, I agree with you

In answering the above, it may help to consider: how polarised is the debate? How flexible are people in their opinions? Where is our position on the current spectrum? Are there influential actors who can move the centre of the debate towards our position? Can we re-frame the debate to move away from deadlock?
This exercise can then be followed with a group analysis of which stakeholders are accessible to the group and where they see their sphere of influence.

Online workshop adaptation
Use breakout rooms and Google Slides.
Exercise 6.7: Practice making an advocacy plan

Aim
To think about what actions participants can take to achieve the change they want to see. Have participants think about what combination of lobbying, campaigning and mass media work might be needed.

Materials
Handout 6B-1 and 6B-2

Time
60 minutes

Activity
Think about what needs to be done to achieve your objective:

Step 1: Write your objective on a piece of paper.

Step 2: Think about what needs to happen for this objective to be achieved. Write down each answer and place these to the left of the objective. These are your outcomes.

Step 3: Think about who you need to influence in order to achieve your outcomes. How could you influence them? What actions do you need to take? Place these to the left of your outcomes.

Step 4: Continue the process until you have a detailed map of the different pathways you could take.

Step 5: Which of these pathways do you think would be the most effective and realistic?

Step 6: You can now add a timeline – work backwards from your objective – what needs to happen and when?

Step 7: Once you have completed your flow chart, you can use this information to complete your advocacy plan

Tip: in one of the annexes, you will find a template for an advocacy plan.

Purpose and Questions for Further Discussion
This exercise aims for participants to practice brainstorming actions they can take to achieve the change they want to see. Questions for discussion:

- How can a citizen show the government they actually want to work as a team?

- All of us have biases and values. However, it’s important that we refrain from using our biases and values to sway clients toward a particular plan of action. What biases do you have that could bleed into your work with a client? What would be a value conflict you could have with a client that might be difficult for you to understand?

Online workshop adaptation
Use breakout rooms and Google Slides.
Annexes

1. Training Notes
2. Handouts by module
3. Training Needs Assessment
4. Training Evaluation Form
5. Additional Resources
Endnotes

2 https://www.collinsdictionary.com/dictionary/english/budget
11 Adapted from Global Campaign for Education. Financing Matters. A Toolkit on Domestic Financing for Education.
15 Adapted from Global Campaign for Education. Financing Matters: A Toolkit on Domestic Financing for Education.
17 Adapted from Reflection Action. Chapatti Diagram – Spaces of Power.
30 Zaki, HM. 2013. The effects of culturally relevant early childhood development (ECD) on gender relations and women empowerment. The American University in Cairo. https://fount.aucegypt.edu/cgi/viewcontent.cgi?article=2419&context=etds
35 Adapted from: prepared by ActionAid
38 Adapted from: Reflection Action. The Ideal School – Paying Twice for Education. https://www.reflectionaction.org/tools_and_methods/56/?from=ov
52 Ibid.
54 Ibid.
55 Ibid.
57 Ibid.
58 Ibid.
60 APA. n.d. Reasonable accommodations explained. https://www.apa.org/pi/disability/dart/toolkit/three#:~:text=Reasonable%20accommodations%20are%20modifications%20or%20Department%20of%20Education%2C%202007


76 Ibid.


80 Adapted from CBM Inclusive Education Training Guide.

81 Adapted from CBM Inclusive Education Training Guide.

82 Global Campaign for Education. N.d. Case Studies and Best Practice.

83 IBIS. 2014. Toolbox for budget analysis guide. Published by Education for Development.

84 International Disability Alliance. 2020. What an Inclusive, Equitable, Quality Education Means to Us.


86 Adapted from Global Campaign for Education. Financing Matters: A Toolkit on Domestic Financing for Education.

87 Global Campaign for Education. Case Studies and Best Practice.

88 Ibid.


90 Global Campaign for Education. Case Studies and Best Practice

91 Adapted from Womankind.

92 Adapted from An Advocacy Toolkit: The Education We Want. Plan International.
**ActionAid** is a global movement of people working together to achieve greater human rights for all and defeat poverty. We believe people in poverty have the power within them to create change for themselves, their families and communities. ActionAid is a catalyst for that change.

Website: [http://www.actionaid.org/](http://www.actionaid.org/)
Telephone: +27 11 731 4500
Fax: +27 11 880 8082
Email: mailjhb@actionaid.org
International Registration number: 27264198
ActionAid International Secretariat, Postnet Suite 248, Private Bag X31, Saxonwold 2132, Johannesburg, South Africa

**GCE** is a leading civil society movement that promotes and defends education as a fundamental human right. GCE has over 127 members, 94 of these are national education coalitions, 18 International NGOs and 15 regional networks and youth-led organisations. GCE advocates for education as a basic right. GCE defines education as the foundation for all forms of development and as a catalyst for growth. As a transnational organisation GCE believes that education is the key to ensuring sustainable and equitable economic growth, improved health and social development.

Website: [www.campaignforeducation.org](http://www.campaignforeducation.org)
Email: info@campaignforeducation.org
Facebook: campaignforeducation
Twitter: @globaleducation
Instagram: @campaignforeducation
Linkedin: globalcampaignforeducation

**Light for the World** is a disability & development organisation enabling eye health services and supporting people with disabilities in some of the poorest regions of the world. We are proud to be part of the global fight to ensure children with disabilities receive quality, inclusive education.

Website: [http://www.light-for-the-world.org/](http://www.light-for-the-world.org/)
Email: info@light-for-the-world.org
Facebook: LFTWInternational
Twitter: @lftwworldwide Instagram: @lightfortheworldint
Linkedin: LIGHT FOR THE WORLD