

## Step 4: Monitor the Use of Resources for Education

Budgets reflect governments' priorities. Without the allocation of resources,<sup>1</sup> especially financial, States cannot realise the right to education. Specifically, States cannot meet their minimum core obligations,<sup>2</sup> such as securing free and compulsory primary education for all, or the obligation to progressively realise<sup>3</sup> certain aspects of the right to education, such as the progressive introduction of free secondary, vocational and higher education.

A lack of resources has grave effects on the enjoyment of the right to education because the lack of investment hinders the proper implementation and / or formulation of education policies.<sup>4</sup> For instance, education policies that address lack of access and improving education quality often require the building of schools, the training of teachers, the distribution of textbooks and the inspection of schools.

Using a specific type of process indicator,<sup>5</sup> this step will help you to analyse expenditure and resource allocation ratios, and to identify whether the policy failures you identified in Step 3<sup>6</sup> are a result of a State's failure to allocate the necessary resources for the realisation of the right to education.

This step will also help you monitor other finance-related factors, such as corruption, that may be affecting the realisation of the right to education.

## Contents:

<b>Step 4: Monitor the Use of Resources for Education</b>	<b>1</b>
<b>4.1 Monitor resource allocation</b>	<b>3</b>
<b>The role of education and resource allocation ratios in monitoring the right to education</b>	<b>3</b>
<b>Using the <i>Indicators Selection Tool</i></b>	<b>6</b>
<b>Expenditure and allocation ratios</b>	<b>7</b>
<b>4.2 Compare expenditure and resource allocation ratios with benchmarks</b>	<b>8</b>
<b>Types of benchmarks</b>	<b>8</b>
<b>4.3 Analyse other financial issues</b>	<b>9</b>
<b>Discriminatory distribution of education resources</b>	<b>9</b>
<b>Gap between approved budget and its execution</b>	<b>10</b>
<b>Inertia of the budgetary process may undermine a government’s decision to adopt a policy that prioritises marginalised groups</b>	<b>11</b>
<b>Timely flow of resources</b>	<b>12</b>
<b>Corruption in the education sector</b>	<b>12</b>
<b>Endnotes: Step 4: Monitor the Use of Resources for Education</b>	<b>14</b>

## 4.1 Monitor resource allocation

This step will help you assess whether the policy failures you identified in Step 3<sup>7</sup> are a result of inadequate financing. This will further strengthen your case that the deprivation or inequality you have identified is avoidable.

Firstly, the connection between education financing and the right to education will be explained. You will then be introduced to the three most important expenditure and resource allocation ratios that measure States' efforts with regard to the fulfilment of the right to education. Lastly, you be guided on how to interpret the data you gather for these ratios when compared to relevant benchmarks.

### The role of education and resource allocation ratios in monitoring the right to education

States are subject to different types of obligations regarding the right to education, one of which is to take appropriate financial measures.<sup>8</sup>

Given that all human rights impose positive obligations, it is unthinkable that the obligations the right to education entails can be met without financial resources. However, as explained in 'What to monitor',<sup>9</sup> international human rights law acknowledges that the full realisation of the right to education is not immediately achievable due to resource constraints and instead imposes an obligation to progressively realise<sup>10</sup> certain aspects of the right to education according to maximum available resources,<sup>11</sup> although it should be stressed that some aspects of the right to education impose obligations of immediate effect.

Obligations of immediate effect are unqualified and not limited by other considerations. Vis-à-vis the right to education obligations of immediate effect include:

- Ensure the right to education is exercised free from discrimination of any kind.
- Provide free and compulsory primary education, or if this is not immediately possible States must work out and adopt a plan of action for the progressive implementation,

within a reasonable number of years, to be fixed in the plan, of the principle of compulsory education free of charge for all.

- Take “deliberate, concrete and targeted” steps towards the full realisation of the right to education.

The obligations to secure the right to education free from discrimination and to provide free and compulsory primary education are also minimum core obligations<sup>12</sup> of the right to education, along with the obligations to:

- Ensure that education conforms to the aims of education.<sup>13</sup>
- Adopt and implement a national educational strategy that includes provision for secondary, higher and fundamental education.<sup>14</sup>
- Ensure free choice of education without interference from the State or third parties, subject to conformity with “minimum educational standards”.

Minimum core obligations are also immediate in nature and must be prioritised when it comes to the allocation of resources.

The remaining content of the right to education is subject to progressive realisation according to maximum available resources. Progressive realisation does not mean States can defer their obligations; rather States have a specific and continuing obligation “to move as expeditiously and effectively as possible”. This means that States must continuously improve conditions necessary for the full realisation of the right to education and refrain from taking retrogressive measures that diminish peoples’ enjoyment of the right to education. For example, budget cuts that have the effect of reducing enjoyment of the right to education, particularly of already marginalised groups,<sup>15</sup> would not be permissible under the *International Covenant on Economic, Social and Cultural Rights*, unless such measures have been “introduced after the most careful consideration of all alternatives and that they

are fully justified by reference to the totality of the rights provided for in the and in the context of the full use of the State party's maximum available resources".

Progressive realisation cannot be understood without reference to maximum available resources. According to the International Budget Partnership<sup>16</sup> the use of maximum available resources requires States to:

- **Mobilise as many resources as possible**, including maximising domestic revenue through the collection of tax.
- **Prioritise economic, social and cultural rights** in the use and allocation of their resources.
- **Efficiently spend funds**, including ensuring funds are not wasted through overpaying for goods and services.
- **Ensure that expenditure is effectively spent**, that is, expenditures must have the effect of enhancing peoples' enjoyment of the right to education.
- **Fully spend funds allocated to the right to education.**
- **Ensure that funds allocated to education are not be diverted to other areas**, especially programmes that are not related to economic, social and cultural rights.

The obligation to dedicate the maximum available resources to the realisation of progressive elements of the right to education is itself subject to the obligation "to strive to ensure the widest possible enjoyment of the right to education under the prevailing conditions".

The Committee on Economic, Social and Cultural Rights (CESCR) also makes it clear that resource constraints, even in times of economic recession, do not eliminate the obligations

to monitor enjoyment levels of the right to education, and to devise strategies and programmes to realise the right to education (Paragraph 11). The CESCR also specifies that there is a special duty to protect the most vulnerable members of society through the adoption of relatively low-cost targeted programmes (Paragraph 12).

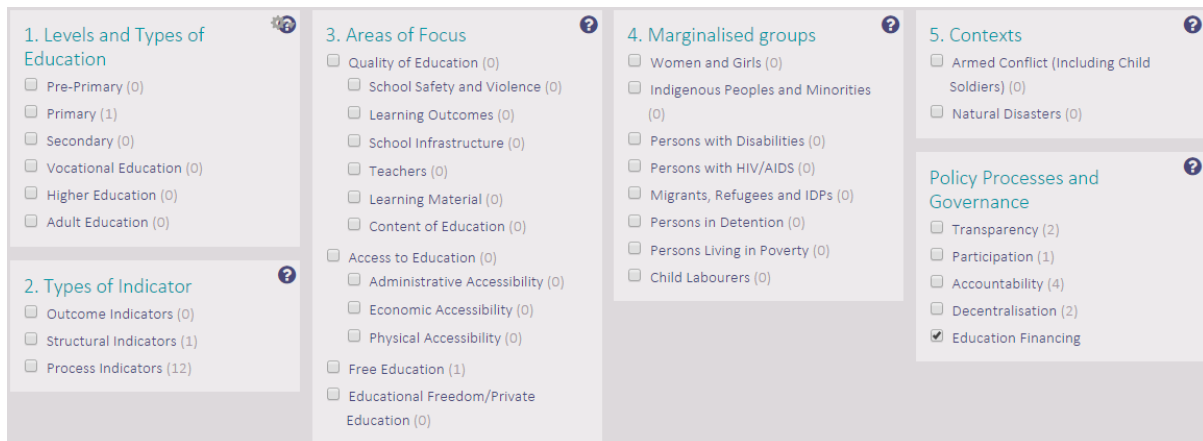
Expenditure and resource allocation ratios<sup>17</sup> can be used to conduct a basic analysis of expenditure patterns. Ratios can help to assess the adequacy and distribution of resources allocated to education. More specifically, ratios can help you identify when a government:

- Devotes insufficient resources to the education sector, hampering the realisation of minimum essential levels or the progressive realisation of the right to education.<sup>18</sup>
- Prioritises aspects of the right to education that are subject to progressive realisation rather than obligations of immediate effect or minimum core obligations, for example disproportionate spending on tertiary versus primary education.<sup>19</sup>
- Fails to raise sufficient revenues to be able to adequately fund the education inputs necessary to fully realise the right to education.

### **Using the *Indicators Selection Tool***

To access the finance indicators, select *Education Financing* under the selection criteria *Governance and Policy Processes*.

If data is available for the indicator you have selected, you will be directed to the relevant source.



## Expenditure and allocation ratios

### 1. Education expenditure ratio<sup>20</sup>

This ratio refers to the percentage of GDP<sup>21</sup> spent on public education. This is the most basic expenditure ratio related to the right to education. It provides a snapshot of the extent of State commitment to the provision of education, reflecting the level of resources the State is willing to invest in education relative to its level of development.

A low education expenditure ratio means that resources may be insufficient to effectively address the various obstacles inhibiting access to quality education.

### 2. Education allocation ratio<sup>22</sup>

This ratio refers to the percentage of public expenditure allocated to education. It reflects the relative priority given to education amongst competing budgetary needs.

According to international law, national sovereignty implies that governments have a wide margin of discretion in selecting the appropriate measures necessary for realising economic, social and cultural rights. This includes spending priorities. Nevertheless, there are limits to that discretion. Therefore, the extent to which a low education allocation ratio is problematic from a human rights perspective depends on the circumstances. If a State has not fulfilled its minimum core obligations regarding the right to education, for example, a significant number of individuals deprived of the most basic forms of education or a wide

disparity in the primary completion rates of boys and girls, then a low education allocation ratio would not be justified.

Thus, this ratio can help expose and challenge cases in which a government might make false arguments about lack of sufficient resources to discharge its duty of progressive realisation when, in fact, the problem is not resource constraints but rather the preference of that government to use available resources for other less essential areas.<sup>23</sup>

### **3. Primary education priority ratio<sup>24</sup>**

This ratio, which refers to the percentage of the total education expenditure allocated to primary education,<sup>25</sup> reflects priorities within a given educational system. The interpretation of this ratio will depend once again on the circumstances. Countries that have already achieved high enrolment rates and standards of primary education may be justified in prioritising secondary or higher education, for example. However, in countries where a significant proportion of the population is illiterate or where many children are deprived of the most basic forms of education, a low primary education priority ratio could be interpreted as a violation of the State's minimum core obligations to provide free and compulsory primary education.

## **4.2 Compare expenditure and resource allocation ratios with benchmarks**

As for Steps 2.3<sup>26</sup> and 3.3<sup>27</sup> benchmarks can help you assess the adequacy of the ratio levels.

### **Types of benchmarks**

Specifically, ratio levels can be compared with the following types of benchmarks:

- **State formal commitments**

Compare ratio levels with guarantees and commitments made in documents such as constitutions, laws, policies and national plans.<sup>28</sup> For instance, if a country's national laws state that a certain percentage of the national budget should be allocated to education<sup>29</sup> or



stipulate a specific percentage for some level of education (eg primary education) you can compare the actual budget allocation with that set in law and make the case that the budget allocation is inadequate according to the country's own laws.

- **International benchmarks**

The *Education 2030 Incheon Declaration and Framework for Action*<sup>30</sup> set spending targets for education at at least 4% to 6% of gross domestic product and / or at least 15% to 20% of total public expenditure.

- **Cross-country comparisons**

Comparing data across countries can reveal whether levels of education expenditure and allocation ratios are consistent with similar countries in the same region.<sup>31</sup>

- **Cross-sector comparisons**

Compare education spending relative to 'non-priority' sectors within the budget.<sup>32</sup>

- **Time series analysis**

Measuring levels of the same ratios over a period of time can give an indication of whether resources are being employed to progressively realise the right to education. For instance, analysing changes in the education allocation ratio<sup>33</sup> can help you track shifts in the relative priority given by the government to the education sector.

## 4.3 Analyse other financial issues

Beyond looking at expenditure ratios, there are multiple other factors related to the management of financial resources that bear upon the realisation of the right to education according to maximum available resources,<sup>34</sup> including:

### **Discriminatory distribution of education resources**

The prohibition of discrimination<sup>35</sup> is an immediate obligation under human rights law. This means States cannot invoke a lack of resources as a reason for non-compliance. It is therefore necessary to analyse whether resources are being distributed in a discriminatory manner amongst different groups.

One form of discrimination would be if funding for education is disproportionately allocated to districts where most people are from the majority ethnic or religious group. This could be assessed by comparing the education budget allocated per child in districts where most people are from the majority ethnic or religious group to that where most people are from minority ethnic or religious groups.

Another form of discrimination includes unfair distribution patterns of public education programmes that benefit people other than those who need assistance most. Paragraph 12 of the Committee on Economic, Social and Cultural Rights (CESCR) *General Comment 13* states: “In times of severe resources constraints whether caused by a process of adjustment, of economic recession, or by other factors the vulnerable members of society can and indeed must be protected by the adoption of relatively low-cost targeted programmes.” A failure to meet this immediate obligation can be assessed by contrasting the benefits of a programme with levels of deprivation that the programme is supposed to address.<sup>36</sup>

Discrimination resulting in inequities in the quality of the provision of education is a related problem. The CESCR recognises that “sharp disparities in spending policies that result in differing qualities of education for persons residing in different geographic locations may constitute discrimination under the International Covenant on Economic, Social and Cultural Rights” (CESCR *General Comment 13*, Para.35). One way to measure this is to compare data, disaggregated<sup>37</sup> by region or municipality, on the quality of an essential education service (eg quality of teachers or conditions of school facilities) with demographic data from the same regions or municipalities disaggregated by ethnic group or poverty level. This could show, for instance, that less qualified teachers – a primary factor in the quality of education – are teaching in the areas largely populated by an ethnic minority or persons living in poverty.<sup>38</sup>

### **Gap between approved budget and its execution**

Comparing the approved budget for education with the execution of this budget<sup>39</sup> over time can give an indication of the real commitment (as opposed to its intentions) towards the full

realisation of the right to education. This comparison could raise questions regarding the government's compliance to various types of human rights obligations. For instance, if that comparison shows that the government has not spent a significant percentage of the overall budget that had been approved for the education sector, this may suggest a failure to actually fulfil its obligation of the use of maximum available resources for the progressive realisation<sup>40</sup> of the right to education.<sup>41</sup> On the other hand, if the gap between approved budget and its execution is specific to a programme designed to provide the goods and services necessary to ensure that disadvantaged groups (eg girls, children belonging to an ethnic minority, etc) enjoy the right to education, this may suggest a discriminatory practice against that disadvantaged group.

### **Inertia of the budgetary process may undermine a government's decision to adopt a policy that prioritises marginalised groups**

In many countries budgets are to a great extent determined by inertia – utilising past budget allocations to determine budgets for the forthcoming year. This inertia in the budgetary process may undermine the intentions of a government to shift its policy priorities in order to comply with its human rights obligation.<sup>42</sup>

The first step in assessing whether the education budget is largely determined by inertia is to compare the current budget with those of previous years. If the education budget (and the composition of the budget, such as the percentage allocated to the various levels of education and amount dedicated to infrastructure) is static but education policy<sup>43</sup> has changed significantly, this may indicate that insufficient resources have been allocated to fully implement the new policy.

You may want to interview government officials (from the Treasury or the Ministry of Education) and ask whether, over those years, education priorities have changed. If they have, you should ask them how is it that if priorities have changed, these changes are not reflected in the budget. You may also want to ask whether the Ministry of Education requested extra funds from the Ministry of Finance to adequately cover new education priorities and policies. If they offer no reasonable response, you could reasonably infer that

the budget is determined to a great extent by inertia. Alternatively, you may prefer a more direct approach and ask to what extent past budget allocations are used to determine budgets for the upcoming year.

### **Timely flow of resources**

Another aspect that should be assessed is the extent to which resources reach schools in a timely manner. A failure to do so may undermine the government's efforts to comply with its obligations regarding the right to education. For instance, if schools, local authorities or education ministries receive the funds necessary to buy essential resources (eg textbooks) towards the end of the school year, this may affect children's right to education.<sup>44</sup>

### **Corruption in the education sector**

In many countries corruption in the education sector is rampant,<sup>45</sup> siphoning scarce public resources into private pockets and undermining the government's ability to provide quality education for all. Frequent forms of corruption in education include the illegal charging of 'enrolment fees', selling educational material and school supplies that should be distributed freely, accepting bribes to influence the selection of grant recipients, selling school diplomas or exam scores, and the use of school facilities by administrators or other people for private purposes.

Various aspects of corruption can be assessed. These include:

- The extent to which there is corruption in the education sector (in comparison with other sectors).
- The areas of the education sector in which corruption is more widespread (eg procurement of textbooks,<sup>46</sup> demand of illegal fees, chronic absenteeism of teachers, etc).
- The marginalised groups that bear the brunt of the corruption practices in the education sector.

- The governance weaknesses (both within the education sector and overall in the country) that are driving corrupt practices (eg inadequate salaries for teachers, inadequate accountability mechanisms, people’s lack of awareness about the services they are entitled to, etc).

Various methods and tools<sup>47</sup> can be used to assess corruption in the education sector, including:

- Household surveys that measure people’s actual experience with corruption in the education sector<sup>48</sup> (and other relevant sectors) are particularly helpful in assessing the impact of corruption on everyday lives. Experience-based surveys also help to identify the extent to which disadvantaged groups bear the brunt of corrupt social services and whether corruption impacts on access to education and related services.
- Interviews<sup>49</sup> with various education stakeholders, including parents, teachers, head teachers, representatives of school governance bodies (eg Parent Teacher Associations) and local government officials, can help to uncover problems in the use of public resources for education and in the accountability mechanisms regarding those resources.<sup>50</sup>
- Another method for assessing financial management is to track public expenditures. Data on budget allocations on education provides a rough indication of the relative importance a government attributes to this area, but offers little insight into how much actually reaches schools. To analyse this and other issues related to budget utilisation, Public Expenditure Tracking Surveys (PETS)<sup>51</sup> devised by the World Bank could help you to track the flow of resources from the central government (eg Ministry of Finance) through the various levels of state administration down to schools the front-line service facilities, focusing on *en route* leakages and corruption.<sup>52</sup>

## Endnotes: Step 4: Monitor the Use of Resources for Education

---

<sup>1</sup> For additional information on education financing from a human rights perspective, see Right to Education Project's page on *Education Financing*: <http://www.right-to-education.org/issue-page/education-financing>

<sup>2</sup> On **minimum core obligations**, the Committee on Economic, Social and Cultural Rights states:

"On the basis of the extensive experience gained by the Committee, as well as by the body that preceded it, over a period of more than a decade of examining States parties' reports the Committee is of the view that a minimum core obligation to ensure the satisfaction of, at the very least, minimum essential levels of each of the rights is incumbent upon every State party. Thus, for example, a State party in which any significant number of individuals is deprived of (...) the most basic forms of education is, prima facie, failing to discharge its obligations under the Covenant. If the Covenant were to be read in such a way as not to establish such a minimum core obligation, it would be largely deprived of its *raison d'être*. By the same token, it must be noted that any assessment as to whether a State has discharged its minimum core obligation must also take account of resource constraints applying within the country concerned. Article 2 (1) obligates each State party to take the necessary steps "to the maximum of its available resources". In order for a State party to be able to attribute its failure to meet at least its minimum core obligations to a lack of available resources it must demonstrate that every effort has been made to use all resources that are at its disposition in an effort to satisfy, as a matter of priority, those minimum obligations."

Committee on Economic, Social and Cultural Rights (2003) *General Comment 3: The Nature of States Parties' Obligations (Art.2, Para.1)*: <http://www.refworld.org/docid/4538838e10.html>: Para.10.

<sup>3</sup> Article 2 (1) of the *International Covenant on Economic, Social and Cultural Rights* (ICESCR) (1966) recognises that economic, social and cultural rights are not always immediately realisable. The full and immediate realisation of the right to education can be hampered by a lack of resources and can only be achieved over a period of time, particularly for countries with fewer resources.

The ICESCR therefore imposes the obligation to **progressively realise** certain aspects of the right to education (including free secondary, higher, and fundamental education). However, not all aspects of the right to education are subject to progressive realisation, for example, States must prohibit discrimination in and to education and ensure that primary education is free and compulsory for all.

For further information, see Right to Education Project's page *Understanding Education as a Human Right*: <http://www.right-to-education.org/page/understanding-education-right#sthash.Uat6sLgc.dpuf>

For further information on progressive realisation, see Committee on Economic, Social and Cultural Rights (2003) *General Comment 3: The Nature of States Parties' Obligations (Art.2, Para.1)*: <http://www.refworld.org/docid/4538838e10.html>

<sup>4</sup> **Education policies** are the set of actions, laws, regulatory measures, and funding priorities on education adopted by a government.

Strictly speaking laws and policies are distinct: laws are a system of rules that regulate behaviour, and are usually enforceable in courts; whilst policies are informal and set out a government's major objectives, defining the government's priorities and strategies to achieve its goals.

Education policies and laws are the primary means by which the right to education is implemented at the national and sub-national level.

---

<sup>5</sup> **Process indicators** measure the various types of State efforts (such as: education policies, education inputs, budget allocation, and programmes and measures to address specific education issues) undertaken in order to realise and implement the right to education.

<sup>6</sup> See Step 3 of the Monitoring Guide, available to download here: <http://www.right-to-education.org/monitoring/guide/step-3-analyse-educational-laws-policies-their-implementation>

<sup>7</sup> *Idem* 6

<sup>8</sup> See Article 2(1) of the *International Covenant on Economic, Social and Cultural Rights* (1966): [http://www.right-to-education.org/sites/right-to-education.org/files/resource-attachments/ICESCR\\_1966\\_en.pdf](http://www.right-to-education.org/sites/right-to-education.org/files/resource-attachments/ICESCR_1966_en.pdf) and the Committee on Economic Social and Cultural Rights (1990) *General Comment 3: The Nature of States Parties' Obligations* (Art.2, Para.1): <http://www.refworld.org/docid/4538838e10.html>: Para.7.

<sup>9</sup> See 'What to monitor' in the Introduction to the *Monitoring Guide*, available to download here: <http://www.right-to-education.org/monitoring/guide/how-use-guide>

<sup>10</sup> *Idem* 3

<sup>11</sup> Article 2 (1) of the *International Covenant on Economic, Social and Cultural Rights* (1966) obliges States to take the necessary steps to the **maximum of its available resources** to progressively realise the right to education. Maximum available resources refers to the resources available within the State and from the international community.

States must prioritise the allocation of necessary resources to ensuring the satisfaction of minimum essential levels of the right to education and other economic, social and cultural rights.

See the Committee on Economic, Social and Cultural Rights Statement (2007) *An evaluation of the obligation to take steps to the 'maximum available resources' under an optional protocol to the Covenant*: <http://www2.ohchr.org/english/bodies/cescr/docs/statements/Obligationtotakesteps-2007.pdf>

<sup>12</sup> *Idem* 2

<sup>13</sup> Aims of Education – Article 29 of the *Convention on the Rights of the Child* (1989):

States Parties agree that the education of the child shall be directed to:

- (a) The development of the child's personality, talents and mental and physical abilities to their fullest potential;
- (b) The development of respect for human rights and fundamental freedoms, and for the principles enshrined in the Charter of the United Nations;
- (c) The development of respect for the child's parents, his or her own cultural identity, language and values, for the national values of the country in which the child is living, the country from which he or she may originate, and for civilisations different from his or her own;
- (d) The preparation of the child for responsible life in a free society, in the spirit of understanding, peace, tolerance, equality of sexes, and friendship among all peoples, ethnic, national and religious groups and persons of indigenous origin;
- (e) The development of respect for the natural environment.

For further information, see *Convention on the Rights of the Child*: <http://www.right-to-education.org/resource/convention-rights-child> and Committee on the Rights of the Child (2001) *General Comment 1: Article 29 (1): The Aims Of Education*: <http://www.right-to-education.org/resource/crc-general-comment-1-article-29-1-aims-education>

---

<sup>14</sup> **Fundamental education** replaces missed primary education; however the right to fundamental education is far broader. The Committee on Economic, Social and Cultural Rights (CESCR) provides the following interpretation of fundamental education (Article 13 (2) (d)) in *General Comment 13*:

“It should be emphasised that enjoyment of the right to fundamental education is not limited by age or gender; it extends to children, youth and adults, including older persons. Fundamental education, therefore, is an integral component of adult education and life-long learning. Because fundamental education is a right of all age groups, curricula and delivery systems must be devised which are suitable for students of all ages” (Para.24).

Furthermore, the CESCR adds that ‘fundamental education’ in general terms corresponds to ‘basic education’, as laid out in the *World Declaration on Education for All (1990, Jomtien Declaration)*:

[http://www.right-to-education.org/sites/right-to-education.org/files/resource-attachments/Dakar\\_Framework\\_for\\_Action\\_2000\\_en.pdf](http://www.right-to-education.org/sites/right-to-education.org/files/resource-attachments/Dakar_Framework_for_Action_2000_en.pdf)

<sup>15</sup> For example, in Argentina from 2002 to 2009 the number of children in early education (45 days to 5 years) in Buenos Aires remained constant, even though there had been a steady increase in the number of children applying for early education. As a result, thousands of children were unable to participate in early education in public schools. Between 2002 and 2006, the number of excluded children increased by 37 percent. In 2006, 6,047 children were left out; by 2008 that number had risen to almost 8,000.

This increasing exclusion did not affect all children equally. Children living in the six poorest districts of the city were disproportionately affected; they accounted for more than half of all excluded children. In comparison, less than 15 percent of the excluded children lived in affluent districts.

In 2006, the Asociación Civil por la Igualdad y la Justicia (Civil Association for Equality and Justice, ACIJ) filed ACIJ filed a class action lawsuit against the government of Buenos Aires. It claimed that from 2002 to 2006 the government had not fulfilled the guarantee of early education and had violated its obligation of non-discrimination. ACIJ showed that:

- There was a consistent pattern of children being denied access to early education because of insufficient space in schools. While this situation affected the whole city, it was much worse in the poorer districts.
- The government consistently underspent budget resources that had been allocated to improve school infrastructure and maintenance. These resources could have been used to build more schools or classrooms and thus open space for more students.

For further information, see International Budget Partnership (2014) *Article 2 & Government Budgets: Discriminatory allocations and expenditures on the basis of socio-economic status*: <http://www.internationalbudget.org/wp-content/uploads/Article-2-and-Governments-Budgets.pdf#page=59>

<sup>16</sup> International Budget Partnership (2014) *Article 2 & Government Budgets: The Use of Maximum Available Resources*:

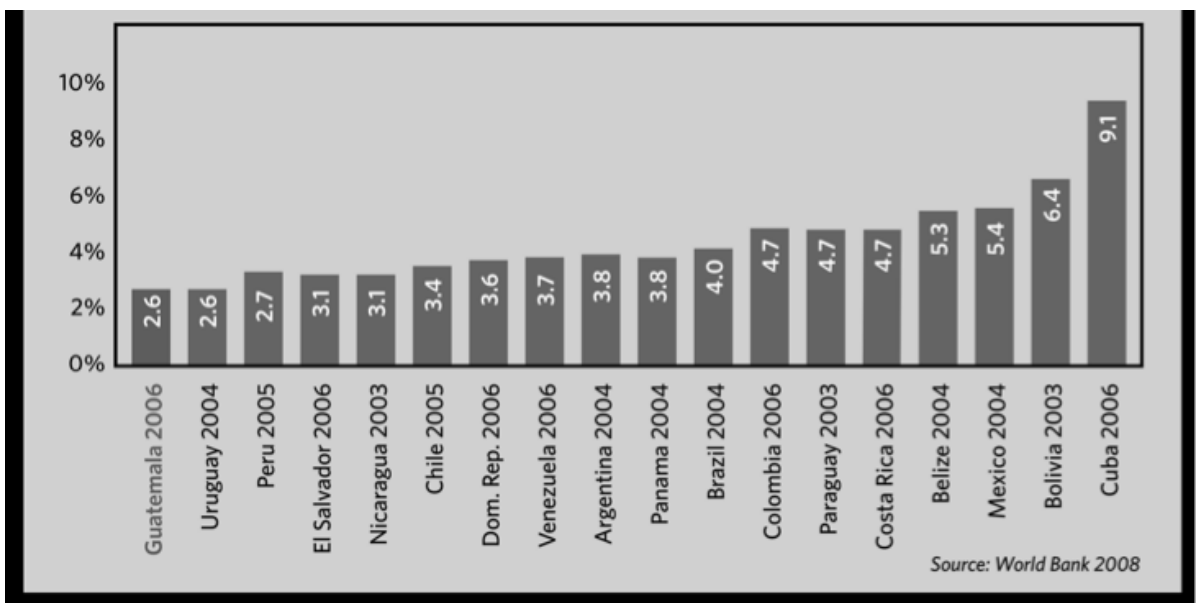
<http://www.internationalbudget.org/wp-content/uploads/Article-2-and-Governments-Budgets.pdf#page=75>

<sup>17</sup> This framework is adapted from a set of ratios proposed by UNDP to analyse public spending on human development in the *Human Development Report 1991*: <http://hdr.undp.org/en/reports/global/hdr1991>

<sup>18</sup> For example, the graph below shows that Guatemala has the lowest levels of education spending relative to GDP in Latin America and the Caribbean.

Government Spending on Education, Total, Latin America and the Caribbean (% of GDP, Latest Available Data)



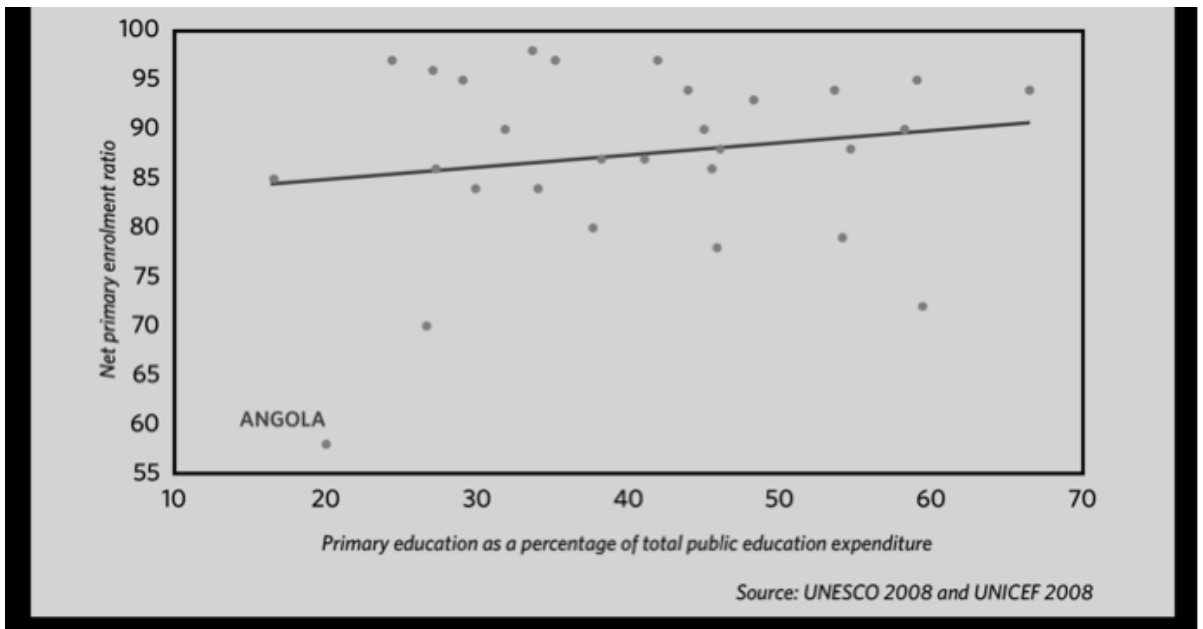


Source: Center for Economic and Social Rights *Fact Sheet No. 3 (Guatemala)*: <http://www.cesr.org/downloads/Guatemala%20Fact%20Sheet.pdf>: p.7, figure 13.

<sup>19</sup> In Angola only 58% of children of primary school-age are enrolled in school — the lowest primary enrolment rate of all lower-middle-income countries in the world. Despite this Angola only allocates 20% of its education spending to primary education, much lower than the majority of the other countries at the same level of economic development.

**Primary Education Expenditure and Primary Enrolment Ratio, Lower-middle Income Countries, Latest Available Data**

Each dot represents a lower-middle income country.



Source: Center for Economic and Social Rights *Fact Sheet No. 5 (Angola)*: <http://www.cesr.org/downloads/Angola%20Fact%20Sheet%20-%20WEB%20version.pdf>: p. 6, figure 13.

<sup>20</sup> For more information on the indicator ‘Education expenditure ratio’ see: <http://www.right-to-education.org/monitoring/content/education-expenditure-ratio>

---

<sup>21</sup> **Gross domestic product (GDP)** is the value of the output of all goods and services produced in a country during a given time period – usually a year.

**Per capita GDP** is GDP divided by the total population.

GDP and per capita GDP are indicators commonly used to measure the level of economic development of a country.

<sup>22</sup> For more information on the indicator ‘Education allocation ratio’ see:  
<http://www.right-to-education.org/monitoring/content/education-allocation-ratio>

<sup>23</sup> For example, in its report *Living Large: Counting the Cost of Official Extravagance in Kenya*: [http://www.knchr.org/Portals/0/Reports/Living\\_Large.pdf](http://www.knchr.org/Portals/0/Reports/Living_Large.pdf), the Kenya National Commission on Human Rights showed that Kenya’s government had spent more than USD \$12 million on new cars for senior government officials – enough money to send 25,000 children to school for eight years.

<sup>24</sup> For more information on the indicator ‘Primary education priority ratio’ see:  
<http://www.right-to-education.org/monitoring/content/primary-education-priority-ratio>

<sup>25</sup> Depending on the level of development of your country, you may want to change this ratio for a ‘basic education priority ratio’, which in many countries includes not only primary education, but also lower-secondary education.

<sup>26</sup> See Step 2.3 of the *Monitoring Guide*, available to download here:  
<http://www.right-to-education.org/monitoring/guide/23-compare-outcome-indicators-benchmarks>

<sup>27</sup> See Step 3.3 of the *Monitoring Guide*, available to download here: <http://www.right-to-education.org/monitoring/guide/33-compare-structural-and-process-indicators-benchmarks>

<sup>28</sup> These can be found on Right to Education Project’s page on *National Implementation*:  
<http://www.right-to-education.org/page/where-find-information>

<sup>29</sup> **Costa Rica**: “Public expenditure in State education, including higher education, shall not be less than six percent (6%) per annum of the gross domestic product...” (Article 78 of the Costa Rican Constitution).

**Paraguay**: The Education Act allocates **at least 20% of the national budget to education**.

Sources: Wilson, D (2004) *A human rights contribution to defining quality education*. UNESCO (2005/ED/EFA/MRT/PI/51): <http://unesdoc.unesco.org/images/0015/001525/152535e.pdf> and Muñoz, V (2009) *Report of the Special Rapporteur on the right to education, Mission to Paraguay (A/HRC/14/25/Add.2)*: [http://www2.ohchr.org/english/bodies/hrcouncil/docs/14session/A.HRC.14.25.Add.2\\_en.pdf](http://www2.ohchr.org/english/bodies/hrcouncil/docs/14session/A.HRC.14.25.Add.2_en.pdf)

<sup>30</sup> Access the *Education 2030 Incheon Declaration and Framework for Action*, here:  
<http://www.right-to-education.org/resource/education-2030-incheon-declaration-and-framework-action>

<sup>31</sup> For example, when examining the Second Periodic Report of the Dominican Republic, the UN Committee on Economic, Social and Cultural Rights noted with great concern that State expenditure on education and training as a proportion of total public spending was less than half the average in Latin America.

<sup>32</sup> *Idem* 23

<sup>33</sup> *Idem* 22

<sup>34</sup> *Idem* 11

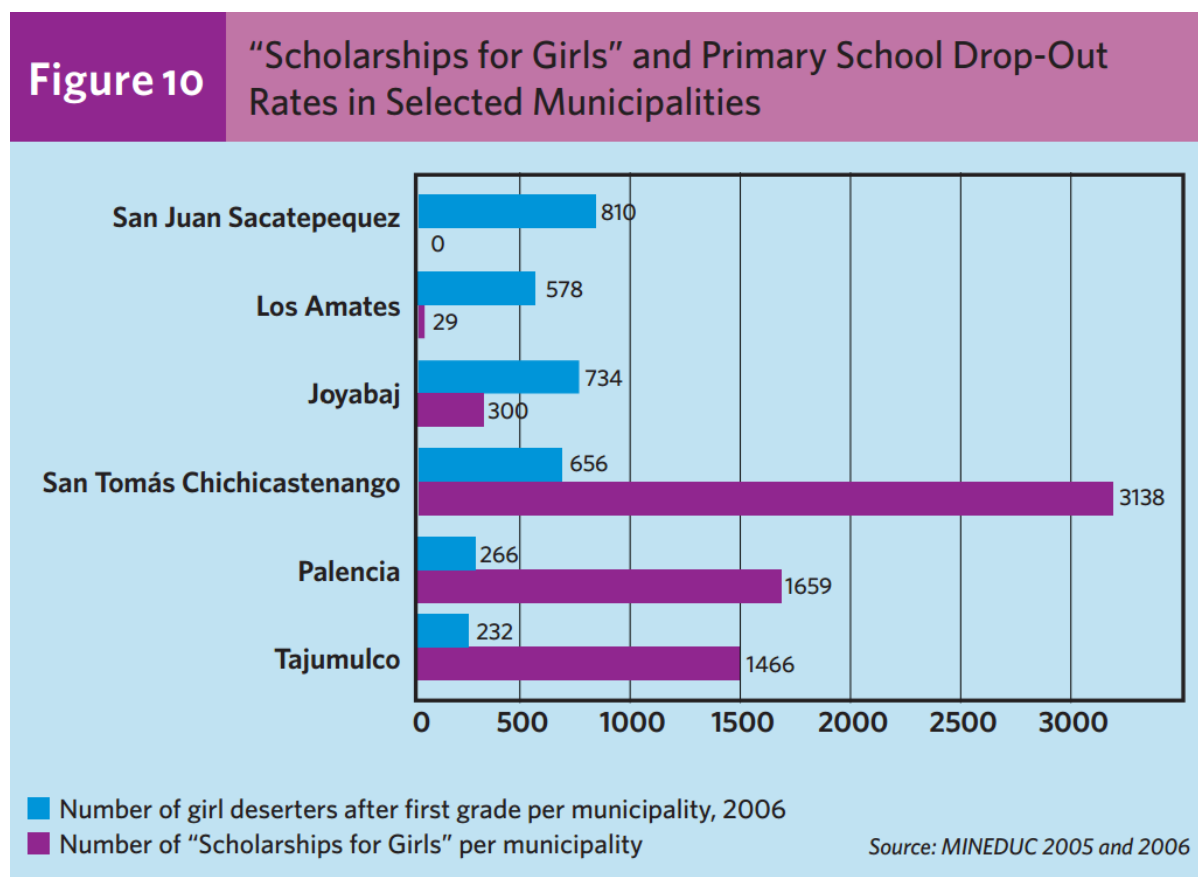
<sup>35</sup> **Discrimination** “implies any distinction, exclusion, restriction or preference which is based on any ground such as race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth or other status, and which has the purpose or effect of nullifying or impairing the recognition, enjoyment or exercise by all persons, on an equal footing, of all rights and freedoms” (Human Rights Committee *General Comment 18*: <http://www1.umn.edu/humanrts/gencomm/hrcom18.htm>: Para.7).

International law prohibits both direct and indirect discrimination:

- Direct discrimination is when a person, on account of one or more of the prohibited grounds (see multiple discrimination), is treated less favourably than someone else in comparable circumstances.
- Indirect discrimination is when a practice, rule, policy, or requirement is outwardly neutral but has a disproportional impact upon a particular group. For an example of indirect discrimination, see *DH and others v Czech Republic*: <http://hudoc.echr.coe.int/sites/eng/pages/search.aspx?i=001-83256>

For further information, see INTERIGHTS (2011) *Non-Discrimination in International Law: A Handbook for Practitioners*: <http://www.interights.org/document/153/index.html>

<sup>36</sup> The following graph shows that the allocation of resources of Guatemala’s ‘Scholarships for Girls’ established to reduce the staggering repetition and desertion rates of first grade girls, has often been skewed. Some of the municipalities with a relatively low number of girls dropping out of school after first grade in 2005 received a large number of ‘Scholarships for Girls’ the following year. In other municipalities with much higher levels of girl deserters after first grade, received fewer scholarships the following year.



Source: Center for Economic and Social Rights *Fact Sheet No. 3 (Guatemala)*: <http://www.cesr.org/downloads/Guatemala%20Fact%20Sheet.pdf>: p.5, figure 10.

<sup>37</sup> **Disaggregated data** is data that has been broken down by detailed sub-categories, for example by marginalised group, gender, region or level of education. Disaggregated data can reveal deprivations and inequalities that may not be fully reflected in aggregated data.

<sup>38</sup> For instance, the following figures compare results by department (equivalent to provinces in that country) of an assessment of the reading abilities of all primary school teachers in Guatemala, with the incidence of poverty and concentration of Indigenous peoples in each of these departments. By making this comparison, this simple method reveals that the most disadvantaged children are being taught by the least qualified teachers. The three departments in which teachers had the lowest reading test scores are the three departments with the highest incidence of poverty. They are also amongst those departments with the largest concentration of indigenous people.

Teachers Reading Test scores poverty incidence and concentration of indigenous people Guatemala by department					
Poverty Incidence		Teachers' Reading Test Scores		Concentration of Indigenous People	
Dept.	Poverty	Dept.	Score	Dept.	% Pop. Indigenous
Quiché	81	Sacatepéquez	72.6	Totonicapán	98%
Alta Verapaz	78.8	Guatemala	66.5	Sololá	96%
Sololá	74.6	Chimaltenango	66	Alta Verapaz	93%
Totonicapán	71.9	El Progreso	61.4	Quiché	89%
Huehuetenango	71.3	Retalhuleu	60.5	Chimaltenango	79%
Baja Verapaz	70.4	Petén	60.5	Huehuetenango	65%
San Marcos	65.5	San Marcos	60.2	Baja Verapaz	59%
Jalapa	61.2	Zacapa	59.9	Quetzaltenango	54%
Chimaltenango	60.5	Jalapa	59.8	Suchitepéquez	52%
Chiquimula	59.5	Chiquimula	59.3	Sacatepéquez	42%
Santa Rosa	57.9	Escuintla	58.8	San Marcos	31%
Petén	5.7	Suchitepéquez	57.4	Petén	31%
Suchitepéquez	54.7	Quetzaltenango	56.8	Retalhuleu	23%
Zacapa	53.9	Baja Verapaz	56.2	Jalapa	19%
Retalhuleu	50.4	Jutiapa	55.6	Chiquimula	17%
Jutiapa	47.3	Totonicapán	54.2	Guatemala	14%
Quetzaltenango	44	Huehuetenango	53.5	Escuintla	7%
El Progreso	41.8	Santa Rosa	52.5	Jutiapa	3%
Escuintla	41.4	Sololá	51.4	Santa Rosa	3%
Sacatepéquez	36.5	Quiché	51.2	El Progreso	1%
Guatemala	16.3	Alta Verapaz	50.9	Zacapa	1%

Source: Felner, E (2008) *A new frontier in economic and social rights advocacy? Turning quantitative data into a tool for human rights accountability*, Sur International Journal on Human Rights, Year 5, Number 9: <http://www.right-to-education.org/resource/new-frontier-economic-and-social-rights-advocacy-turning-quantitative-data-tool-human>, p.140.

<sup>39</sup> In most countries, governments regularly publish data on the execution of the budget, which in many cases can be found on the websites of the Ministry of Finance or the Ministry of Education.

<sup>40</sup> *Idem* 3

<sup>41</sup> For example, the Civil Association for Equality and Justice, an Argentinian NGO, wrote a report (in Spanish) about the Government of the City of Buenos Aires's investment in education, using data from the last trimestral report on budget execution for the year 2011: <http://acij.org.ar/blog/2012/04/03/informe-sobre-la->

---

[ejecucion-del-presupuesto-educativo-2011/](#) . The Report concluded that the Government did not use all of the resources which were made available by the Ministry of Education, and that they had underexecuted the budget lines assigned for school infrastructure.

In Ireland, it has been reported that in 2010 the Department of Education has failed to spend almost half of the budget designated to it for the building of new schools and classrooms: <http://humanrights.ie/announcements/underspending-on-schools-violating-the-right-to-education/>

<sup>42</sup> For example, in its national strategy for poverty reduction for 2005, the government of Bangladesh set improving equity as well as quality as key education objectives. However, a study on the allocation of resources in this sector found that education spending was regressive (spending more on the non-poor than the poor, even at the primary level) and thus detrimental to the stated objectives of the Bangladeshi government. This was due, in part, to an incremental budgeting process that uses past allocations as its starting point. This introduces a substantial amount of sluggishness into the budgetary process that excludes any evaluation of the fit between current spending patterns and stated policy goals. It also results in programmes continuing to receive funding long after their purpose and goals have become obsolete.

Source: A-Samarrai, S (2008) *Governance and education inequality in Bangladesh*, UNESCO (2009/ED/EFA/MRT/PI/34): <http://unesdoc.unesco.org/images/0018/001800/180086e.pdf>: p.6.

<sup>43</sup> *Idem* 4

<sup>44</sup> For example, a study in Ecuador showed that ministries were granted budgets but not allowed to spend against them without the finance ministry's permission. Often, this permission was granted only in the final quarter of the fiscal year.

Source: World Bank (2002) cited in Winkler DR (2004) *Strengthening Accountability in Public Education*, Education Policy and Data Centre: <http://www.epdc.org/education-data-research/strengthening-accountability-n-public-education>: p.5.

<sup>45</sup> For an overview of the extent to which corruption and poor governance affects the realisation of the right to education, see Transparency International's Global Corruption Report: Education (2013): <http://www.transparency.org/topic/detail/education>, as well as its page on *Education*: <http://www.right-to-education.org/resource/global-corruption-report-education>

In addition, see Corruption Watch's page: *Tools to fight corruption at your school*: <http://www.corruptionwatch.org.za/tools-to-fight-corruption-at-your-school/>

<sup>46</sup> See Right to Education Project's Success Story Series: *The Limpopo Textbook Crisis in South Africa - How SECTION27 used rights-based strategies to hold the government accountable*: <http://www.right-to-education.org/resource/limpopo-textbook-crisis-south-africa-how-section27-used-rights%E2%80%90based-strategies-hold>

<sup>47</sup> For details on these and other tools, see UNDP & Global Integrity (2008) Users' Guide to Measuring Corruption: <http://www.undp.org/content/undp/en/home/librarypage/democratic-governance/anti-corruption/a-users-guide-to-measuring-corruption/> and Transparency International (2012) *Gateway - Corruption Assessment Toolbox: Education, Health and Water Topic Guide*: <http://gateway.transparency.org/files/uploads/Education, Health Water Topic Guide.pdf>

<sup>48</sup> Data on people's experience with corruption in the education sector can be found in the *Global Corruption Barometer* run by Transparency International: <http://www.transparency.org/research/gcb/overview>. This is the largest cross-country survey to assess the general public's perceptions and experiences of corruption and bribery.

<sup>49</sup> Interviews on corruption in the education sector - selected questions

Question	Who to interview	Application
How often are parents asked to pay bribes for education services?	Parents, members of PTAs, teachers; on-site observations	To assess the extent of corruption
Do ministers and senior civil servants in the education sectors have an obligation to publicly declare their assets and income declaration and those of their dependents before and after they leave their post?  Is there any legal body mandated to audit these asset disclosures?  Is there any requirement of public disclosure of these declarations?	Interview with relevant education officials; interview with other relevant stakeholders from education CSOs, jurists, academics (to obtain the necessary information on these questions you may want to complement the interviews with a review of relevant law)	To assess the presence, effectiveness and independence of an asset disclosure regime
Does the government publish detailed information about tender for procurement in the education sector (terms and conditions, evaluation process and final decisions)?  Is this information easily available to the public?	Interview with relevant education officials; interview with other relevant stakeholders from education CSOs, jurists, academics (to obtain the necessary information on these questions you may want to complement the interviews with a review of government publications and websites)	To assess the integrity of tendering processes
Are there clear, objective, transparent and easily accessible criteria for allocating resources to schools (in the deployment of teachers and head-teachers, construction of new schools, reparation of existing schools, distribution of equipment and material, provision of cash transfers etc)?	Interview with relevant government officials (to obtain the necessary information on these questions you may want to complement the interviews with a review of relevant government publications and website as well as a review of the distribution of government budget within the sector)	To assess whether the distribution of resources is fair, based on objective criteria, transparent and equitable, or if there are clientelistic practices in the distribution of resources

Source: Felner, E (2013) *Discussion Paper - Assessing Governance to achieve Health and Education Goals*: [http://www.gaportal.org/sites/default/files/Discussion\\_pap\\_Government\\_Assessments\\_health\\_education\\_goals\\_undp\\_2013.pdf](http://www.gaportal.org/sites/default/files/Discussion_pap_Government_Assessments_health_education_goals_undp_2013.pdf): p.67.

<sup>50</sup> For examples of monitoring exercises using this method see: Africa Education Watch & Transparency International (2010) *Good Governance Lessons For Primary Education*: <http://image.guardian.co.uk/sys-files/Guardian/documents/2010/02/23/AfricaEducationWatch.pdf> and Human Rights Watch (2007) *Chop Fine: The Human Rights Impact of Local Government Corruption and Mismanagement in Rivers State, Nigeria*: <https://www.hrw.org/sites/default/files/reports/nigeria0107%5B1%5D.pdf>

<sup>51</sup> For information on conducting PETS see: Reinikka, R & Smith, N (2004) *Public expenditure tracking surveys in education*, UNESCO International Institute for Educational Planning: <http://www.unesco.org/iiep/PDF/pubs/Reinikka.pdf>

---

<sup>52</sup> For example, the first PETS, carried out by the World Bank in 250 primary schools in Uganda, found that schools received only 13% of the non-salary-related funds to which they were entitled. Most schools had received no funds at all and most parents and teachers were not even aware that the grants existed. Financing earmarked for education was diverted to other sectors, used for political activities or stolen.

For further information, see World Bank (2011) *Public Expenditure Tracking Surveys (PETS)*:

<http://web.worldbank.org/WBSITE/EXTERNAL/TOPICS/EXTPSIA/0,,contentMDK:20467145~menuPK:1108016~pagePK:148956~piPK:216618~theSitePK:490130,00.html>