At a glance

Children’s enrolment is higher than ever before, however there were still 54 million out-of-school children in the Asia-Pacific region in 2012, many of them from marginalized and disadvantaged groups (UIS, 2014). Governance and financing are of crucial importance to meet education goals beyond 2015, as recognized at the 2013 Regional Thematic Consultation in the Asia-Pacific. In order to make sure all have access to quality education and lifelong learning opportunities by 2030, responsible and participatory governance is required to ensure transparent and accountable education systems, to improve the efficiency and effectiveness of policy implementation and to reduce and eventually eliminate malpractice and inequalities in access to quality learning. Better sector management and governance systems at the global, national and local levels, and improved stakeholder participation need to be complemented by sufficient, efficient and equitable financing drawn from multiple sources.

1. Trends, issues and challenges towards 2030

1.1 Education Governance and Accountability

Governance is a crosscutting theme for education and development beyond 2015 (UNESCO & UNICEF, 2013), as it is a critical factor in creating enabling conditions for quality learning and overcoming educational inequalities (UNESCO, 2014). In recent years, national governments in the Asia-Pacific region have taken active steps to improve governance in the education sector, particularly through public sector management reform, accountability and transparency frameworks, decentralization arrangements and increased stakeholder participation in the decision-making process. Yet challenges in the areas of governance and stakeholder engagement remain despite the notable progress.

*Governance Risks in the Education Sector*

The education sector faces more governance risks than other sectors because it is one of the largest beneficiaries of public finance and employer of public servants. Governance risks exist at all levels of education sector management, and can be categorized into the following three dimensions (ADB, 2010):
In recent years, countries in the Asia-Pacific region have demonstrated a willingness to recognize and discuss governance risks (specifically in the form of corruption) openly, and have proactively developed accountable and transparent approaches to tackling such risks (UNDP, 2014). Vietnam, for example, has managed to utilize Public Expenditure Tracking Surveys (PETS) to improve the assessment of leakages and inefficiencies in resource allocation and usage despite initial challenges in data management and political coordination. India and the Philippines have leveraged on e-Governance and Information and Communication Technology (ICT) platforms, respectively, for improved monitoring and accountability. The former initiative has facilitated the processing and maintenance of massive educational statistical data, while the latter has enabled the general public to increase access to education-related statistics.

Nonetheless, governance risks remain economically and socially costly to education systems throughout the Asia-Pacific region. In terms of system efficiency and performance, such risks have undermined the delivery of accessible, equitable and quality education by distorting incentives and diverting resources away from investments in infrastructure and institutions (UNDP, 2011). Ghost schools\(^1\) in Pakistan have undermined the access to, and quality of, learning in more than 150,000 government-supported schools, while in Nepal, Vietnam and Cambodia, school teachers have reduced content in regular classes to stimulate demand for fee-charging supplementary lessons, thereby disadvantaging learners who do not or cannot pay to attend. Hidden charges have been a main cause of the downward trend in enrolment rates in Vanuatu (TI, 2013), and in Bangladesh, as high as 36.5 percent of students have made unauthorized payments to attend school despite public education being free through the upper secondary level. Governance risks have had particularly adverse effects on the poorest populations, and are an underlying cause of educational exclusion. They cost countries billions of dollars, and up to a few percentage points of GDP losses.\(^2\)

With the proliferation of tertiary education across the Asia-Pacific region, governance risks in the higher education subsector have also increased. Challenges in governance have stemmed from the lack of regulating authority, as in the case of Fiji, where only 15 of the 46 currently operating higher education institutions are registered with the Ministry of Education. Internationalized education and programme mobility in the form of distance education, franchising and twinning have also raised policy challenges in the quality assurance of qualifications and degrees, with Thailand, the Philippines and Pakistan being examples of countries that have seen the growth of degree and accreditation mills. Governance risks exist within state-owned higher learning institutions too. In the Chinese academy, for example, appointments, promotions and research grant allocations have been influenced by extra-meritorious considerations (TI, 2013).

**Increased Stakeholder Involvement**

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\(^1\) Ghost schools are schools that exist on government rosters, but provide no services to students, although their teachers and administrators continue to receive a salary.

\(^2\) Macroeconomic cost estimations by the *Results for Development Institute* show that the economic costs in terms of forgone GDP are as high as 5.45% of GDP in Pakistan, 2.85% in Thailand and 1.45% in Bangladesh.
In recent years, countries in the Asia-Pacific region have recognized the key role of non-government actors in fostering improved governance, and have been actively undertaking reforms to involve different stakeholders and bring education governance nearer to the grassroots. The countries have shown successful results related to increased participation, and more and more are starting policy discussions towards a more participatory education system (Benete & Ible, 2014).

An encouraging example of community involvement in education governance in the region is the establishment of school management committees (SMCs)\(^3\), which are responsible for the oversight of school planning, school budgeting and school finances. In Bangladesh, increased parental participation – particularly those of mothers – through SMCs led to a reduction in the proportion of students asked to pay bribes to benefit from a government stipend they were entitled to (UNDP, 2011). In Indonesia, parental involvement in school management has also reduced the opportunity for corruption around school grants (UNDP, 2011)\(^4\). SMCs in Nepal have contributed to school improvement in terms of physical development, information management, and the teaching-learning process (UNESCO, 2014).

In addition, national and international NGOs and CSOs are becoming increasingly essential actors in enhancing education governance, due to their key roles in supporting capacity building, and holding governments to account. An example of NGO involvement is that of a Commonwealth Education Fund (CEF) project funded by the UK Department of International Development (DFID) between 2002 and 2008 and jointly managed by ActionAid, Oxfam and Save the Children. The project sought to enhance local community participation in monitoring education budgets and expenditures at the local and national levels, and was shown to have led to improved governance, better quality education and the recovery of some misappropriated funds (UNDP, 2011). Another case study of building local participation at the national level is that of the Pratham Education Foundation, an NGO in India that deploys local volunteers to conduct surveys on student learning, and measures and publishes the student learning outcomes in its Annual Status of Education Report (ASER). Significantly, findings in ASER – disseminated publicly to communities, governments and non-government actors – have become an important input in the education policies of both the central and state governments of India, and have been key to defining a qualitative educational agenda in the country (Pratham website).

Nonetheless, the region requires enhanced legal and accountability frameworks and mechanisms to effectively include different stakeholders in education governance (UNESCO & UNICEF 2013).

### 1.2 Education Sector Financing

Over the last decade, several countries in the Asia-Pacific region have significantly increased spending on education as a share of total government expenditure, with the region’s average public expenditure on education increasing from 15 percent in 1999 to 16.6 percent in 2011\(^5\) (UNESCO, 2014). Governments are also increasing their involvement in public-private partnerships and other innovative financing initiatives, in order to reach EFA goals when public finances are limited. Nonetheless, the financing for education is still insufficient, with the

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\(^3\) In countries where Parents Teacher Associations (PTAs) at a community level are available, there is higher local accountability from teachers to the community (Bold et al., 2010), and parental involvement in education governance is thus seen as an effective means to make schools more accountable to the society which funds them.

\(^4\) For further information and examples, please refer to UNDP Fighting Corruption in the Education Sector. Methods, Tools and Good Practices, New York, 2011.

\(^5\) Nepal’s increase in public spending on education is most notable, having risen from 13% in 1999 to 20% in 2011 (UN ESCAP, 2013).
financing gap to achieve quality basic education for all by 2015 reaching US $26 billion. Governments thus need to expand alternative methods for financing education. Importantly, to fully realize the post-2015 education agenda and to meet the growing demand for pre-primary, post-basic and non-formal education, governments together with private sector, civil society, communities and international partners need to commit to allocating financing in an equitable and efficient fashion.

The Role of Government in Ensuring Sufficiency of Financing

Governments are the largest providers of education financing, and in the Asia-Pacific region the annual spending on education ranges from 2 percent to 10 percent of GDP, and between 8 -34 percent of total public expenditure (Figure 1). Despite increases in education spending, many countries in the region still fall short of the targets set by the Dakar Framework for Action: 6 percent of GNP and 20 percent of government expenditure (UNESCO, 2014).

Figure 1: Public Expenditure on Education as a share of Total Government Expenditure, Asia and the Pacific (latest year 2010-2012)
Source: UN ESCAP, Statistical Yearbook for Asia Pacific 2013.

Much of government funding for public services is raised through taxation, and a well-functioning taxation system enables governments to support the education system with domestic revenue instead of relying on external finance (UNESCO, 2014). However, in low-income countries where tax collection effort is often low and inconsistent, or in crisis or post-crisis situations where state capacity is limited, public sources for domestic education financing are limited (World Bank, 2013). Issues such as tax evasion and tax exemptions on corporations further limit the revenues that countries could otherwise use. Incidentally, in the Asia-Pacific region, the majority of countries that spend less than the agreed 15 to 20 percent threshold on education are also those that have low tax revenues as a share of GDP. And, while countries such as India, Vietnam, Thailand and South Korea have introduced an earmarked tax in a bid to increase resources to fund education exclusively, earmarked taxes bring with them concerns of
transparency and inflexibility, as well as rent-seeking issues related to public expenditures (ITIC, 2013).

**Innovative financing: public-private partnerships, community-based financing and donor support**

Governments have turned to innovative financing mechanisms in order to generate new sources of funding, with private sector involvement in the funding of education programmes being one emerging trend. A good example of this is Mobilink, the leading telecommunications provider in Pakistan, with its mobile-based literacy programme that brings literacy to women and girls in rural areas in Pakistan. The company, in collaboration with UNESCO and a local NGO, uses its core strengths in ICT to empower girls and women and enable them to connect, communicate and receive instructions in basic Urdu reading and writing skills, mathematical concepts and other critical areas, such as health, hygiene and disaster management (Mobilink website). Other examples of public-private partnerships in the region are: adopt-a-school programmes, private sector philanthropy, capacity building programmes, outsourcing school management, voucher programmes, and school infrastructure partnerships. However, while the overall amount raised from innovative financing for development reached over US $50 billion between 2000 and 2008, education has not been a major beneficiary (Rose & Steer, 2013).

Household, community, and NGO-based financing can improve access and the quality in education. In addition, NGO and community-based financing can alleviate the lack of investment (especially in subsectors such as early childhood care and education), and bring increased interest to schooling and education. Such education provision is most often aimed at sub-groups of populations who are not reached even where the state remains the main provider of education (Rose, 2007). In Bangladesh, for example, Bangladesh Rural Advancement Committee’s (BRAC) primary education programme reaches approximately 1.5 million children (11 percent of the population), especially girls who would normally not attend school (Patrinos et al, 2009). And, in countries or areas where the state (e.g. fragile states) lacks the capacity and/or will to provide basic education, international NGOs and communities may be the main provider of education (Rose, 2007). In the 1990s, in Cambodia, the costs of primary education were estimated to mainly be the responsibility of the community/household (60 percent), followed by NGOs (~20 percent), and then government (~15 percent) (Bray, 1999).

Still, community-based financing has to contend with issues of equity and access, as it may exacerbate inequalities between regions, urban/rural, and socio-economic groups, as local elites often control financing mechanisms and are not always sympathetic to the poor. Consequently, any plan for community financing must take these issues into account and have specific strategies outlined for resolving any problems.

Many governments in the Asia Pacific region also rely on donor financing. According to the OECD, of the more than $13 billion USD of bilateral and multilateral ODA spent on the education sector in 2011, 39 percent was directed towards Asia and the Pacific (OECD, 2013). Financing comes from multilateral agencies, including the World Bank and the Asian Development Bank (ADB), which has been a key external funder in supporting the region to

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6 Innovative financing mechanisms have the potential to create a “virtuous circle of change in the education sector by increasing the mobilization of domestic resources, improving aid effectiveness, fostering innovation and improving performance” (Leading Group on Innovative Financing for Development, 2010).

7 Public-private partnerships in education can maximize the potential for expanding equitable access to schooling and improving education outcomes, especially for marginalized groups. Evidence shows that there is a positive correlation between private provision of education and indicators of education quality, which suggests that the private sector can deliver high-quality education at a low cost (Patrinos et al., 2009).
achieve quality education for all. However, the Global Partnership for Education (GPE) reported that external financing for education for its developing partner countries dropped by 36 percent between 2009 and 2011, and the outlook for the coming years is not positive. Furthermore, some multilateral agencies have increasingly prioritized higher education over the past decade, and this has led to a reduction in basic education’s share of the total education aid from 62 percent at the beginning of the decade to 51 percent in 2011 (Rose & Steer, 2013).

Efficiency in Financing

More than just focusing on the sufficiency of finances, governments in the Asia Pacific region have had to pay attention to the efficient use of available resources⁸ – and have sought to increase systemic efficiency.

Teacher absenteeism is a significant problem for several Asia-Pacific countries that has led to much wastage in their school systems. Given the important role of teachers and the major share teacher salaries take up in education spending, teacher absenteeism certainly has compounding implications for the efficiency and costs of education. The situation in South Asia is a particular cause for concern, with teacher absenteeism rates ranging from 24 percent in Pakistan to 42 percent in India (UNESCO & UNICEF, 2012), and accounting for the loss of up to one-quarter of primary school spending. In India, for example, US $2 billion a year is lost to absent teachers (Patrinos, 2013). Given that limited accountability, low pay, poor professional support and low teacher motivation are underlying causes for teacher absenteeism, many South Asian countries have implemented various forms of performance related pay in order to improve teacher motivation. However, while some initiatives have succeeded in improving teacher attendance rates and even students’ learning achievement, they have also proven to be very costly interventions and are unlikely to succeed in the absence of transparent performance review systems (UNESCO & UNICEF, 2012).

While retention rates have been improving in the Asia-Pacific region, it remains a challenge for many developing countries, with South and West Asia sub-region having the world’s second highest share of primary repeaters (28 percent), following Sub-Saharan Africa (UIS, 2012). From 2000 to 2010, the number of repeaters in this sub-region increased by 18 percent. Similarly, with regard to drop-outs, while the situation has improved, progress is slow. In 2009, South and West Asia had the highest drop-out rates in the world, with rates decreasing only 2 percent over the past 10 years from 35 percent in 1999. With regards to Southeast Asia and the Pacific, dropout rates are the highest in Cambodia, Lao PDR, Timor-Leste and Vanuatu with rates ranging from 33 to 46 percent (UIS, 2012). Trends show that both repetition and dropout rates are higher in rural areas, where many students need to travel long distances to go to school; household poverty is another key cause. Interestingly, in this region, age matters more than gender: while under-aged students tend to repeat grades, over-aged students are more likely to drop-out as the opportunity cost of education increases with the age.

Equity in Financing

Countries in the Asia Pacific region have recognized the need to ensure that all children, including the educationally marginalized, receive a quality and equitable education – and have thus introduced demand-side financing programmes via a range of interventions aimed at empowering households to let their children attend school. These interventions include

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⁸ Governments can address the issue of efficiency in education in two ways: (1) efficient spending of resources, and (2) efficiency in managing the education system via the reduction of social costs related to repetition and drop-outs (UNESCO & UNICEF, 2013).

⁹ In these countries, repetition rates are highest in the first grade and decrease drastically in higher grades (UIS, 2012).
conditional cash transfers, scholarships, targeted vouchers, school grants and school feeding programmes (Patrinos, 2007). Additionally, governments in the region have been redistributing resources to the disadvantaged areas and schools via the use of funding formulas aimed at allocating more financial resources for schools in economically disadvantaged areas. India, for instance, has aimed to redistribute the funding to poor districts and states with the worst educational outcomes via the provision of additional funding based on indicators for school population, gender disparity, infrastructural conditions and minority populations. Sri-Lanka has focused on increasing non-salary budget for small schools which tended to have high operating fixed costs.

In spite of these initiatives, public spending on education still tends to be focused in urban areas (where households are generally more affluent and educated) rather than poorer rural areas. In the case of India, for example, while funding to disadvantaged states has increased, the more privileged states still receive more funding, and the increased financial allocations to the disadvantaged states are still insufficient to translate to improved learning outcomes (UNESCO, 2014). Furthermore, the complexity of funding disbursement systems hinders the smooth functioning of particularly small schools as they either do not receive the funding on time or they receive less money than they expected. Moreover, these initiatives tend to focus more on increasing the budget for non-salary expenditure, which limits the opportunity to implement teacher related reforms needed for improving the quality of education. Due to the above reasons, as well as weak administration and capacity at the implementation level, these financing initiatives have been successful in getting children into school, however, much more can be done to improve the quality of learning.

**Unbalanced investment by sub-sector**

Despite the increase of the region’s average government expenditure on education, unbalanced investment by educational sub-sectors still persists. The share of expenditure on primary education in the Asia-Pacific region varies from 22 to 62 percent, indicating that primary education is still a big priority. Many middle and lower income countries in the region focus on investing in primary education, possibly at the expense of other sub-sectors such as ECCE, post-basic education (including TVET) and continuing/non-formal education. This may result in limited infrastructure, teachers and materials for necessary expansion of other sub-sectors. The pattern of spending on secondary education does not differ drastically from OECD countries – both Asia and OECD averages show expenditures around 30 percent. However, the variation between countries is the major difference. For example, Bhutan spends more than 56 percent on secondary education while Cambodia spends just above 17 percent.

The most important differences appear in the proportion of funds that go to pre-primary and tertiary education. When comparing education financing with OECD nations, the Asia-Pacific region significantly underfunds these two sub-sectors. Pre-primary financing is less than 2 percent of the education funds in Asia-Pacific, whereas this number is more than 4 percent in the OECD (Figure 1). Tertiary education meanwhile, receives an average of 20 percent of funds in the OECD, while many Asia-Pacific nations fall short of this benchmark (Figure 2). Demand for higher education will continue to put strains on the limited public funds available to other sub-sectors due to resource intensity of higher education (UN ESCAP, 2013).

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10 In Bihar, for example, where spending rose by 61% between 2010/11 and 2012/13, but remained low, only 48% of Standard 3 to 5 students could read a Standard 1 text in 2012 (Accountability Initiative, 2013).
Naturally, there is a trade-off in budget allocation across sub-sectors. For instance, the Philippines increased the share of pre-primary education while reducing the share of tertiary education between 2000 and 2010. On the other hand, Cambodia increased the share of tertiary education while reducing the share of pre-primary education. Others, such as New Zealand and the Republic of Korea, increased the share of both pre-primary and tertiary education, implying the shift from primary to those sub-sectors. At the same time, Thailand reduced the share of both pre-primary and tertiary education while further increasing the share of primary education.

Non-formal education is another subsector which often is neglected in government priority in national education policies. In the Asia-Pacific region, for example, investment per child in non-formal education is much lower than for children in formal education (UNICEF & UIS, 2014). With increased recognition of the importance of non-formal education, low fee private schooling has expanded. However, these schools’ tuition fees are still higher than public tuition fees (UNESCO, 2012).

As demand in pre-primary, post-basic education and non-formal education continues to increase, dealing with shortages of qualified staff and infrastructure, improving the quality of
instruction and dealing with financial constraints and accountability are growing concerns in Asia and the Pacific (ADB, 2011; UIS, 2014).

2. Key strategies and action areas

2.1 Strengthening governance

In order to improve governance, governments should establish legal and policy frameworks that promote accountability and transparency, and enhance participation of all stakeholders, including learners, parents, communities, civil society, including women’s organizations and the private sector. Some specific strategies include:

- Promoting sector-wide education policy development and context-specific decentralization suited to unique country and community needs based on the key principles of ensuring equity, accountability and local capacity development;
- Institutionalizing legal, planning and monitoring mechanisms to ensure meaningful and structured participation of all stakeholders in education governance – from learners, parents and communities to civil society, including women’s organizations and the private sector;
- Providing parents and communities with an avenue and the tools necessary to frame education priorities via Parent-Teacher Associations and School Management Committees (EFA GMR, 2009);
- Establishing legal arrangements and ethical standards, including codes of conduct;
- Putting in place accountability frameworks in public administration and education systems at all levels in relation to finances and accounts (e.g. independent verification of government data, open procedures, whistle-blower/complaint procedures, and innovations addressing teacher absenteeism);
- Strengthening transparency through public expenditure tracking surveys (PETS), public expenditure reviews, service delivery and other surveys;
- Enhancing collaboration between ministries of education and finance as well as among education planners and budget staff within MOEs to establish synergies between governance and financing;
- Leveraging on the use of media and ICTs, as well as advocacy and awareness-raising campaigns to inculcate an culture of accountability and transparency;
- Including character education and transversal competencies in the curriculum to encourage the teaching of ethical values; and
- Strengthening capacity development of staff responsible for institutional reforms, organizational development and governance processes.

2.2 Improving Education Financing

Increasing Funding

To ensure sufficient funding, governments, multilateral donors, private sector, civil society, and communities need to focus on innovative financing strategies that have potential to raise funds and/or raise the profile of the education cause. Potential measures include:

- Improving internal revenue mechanisms: fighting tax evasion, limiting tax exemptions on firms, diversifying the tax base, providing external assistance to strengthen the tax system, etc.;
- Increasing donor support for education sub-sectors most in need, while improving donor coordination and financial data, and reducing transaction costs;
Promoting public-private partnerships (e.g. subsidizing private schools, allowing private schools to set tuition fees, and encouraging school competitiveness) to increase access and improve quality in education, while ensuring proper management, quality and governance of these public-private partnerships;

Encouraging community driven financing mechanisms: direct contributions, donations and financing from firms, individuals and NGOs; labour and material contributions by household and community members; festivals and fundraising campaigns; and local taxes (Bray, 1999; Dongier et al., 2002), to cover education costs, associated with disadvantaged populations and neglected sub-sectors, such as ECCE; and

Incorporating decentralized planning and administrative functions at the local level to ensure proper management and oversight mechanisms for community-based projects, and thereby address potential inequality and access issues related to NGO and community-financing.

Improving efficiency and equity of financing

There is a need to improve the efficiency of education spending by reducing costs associated with issues such as repetition, dropouts and teacher absenteeism, and by enhancing equitable distribution of financial resources to reach different groups in the society, especially those most marginalized. Potential strategies include:

- Implementing appropriate demand-side financing strategies to support education for the disadvantaged, depending on the country context, in order to enhance access and quality of education and reduce the costs related to repetition and dropout problems. Strategies may include vouchers, stipends, bursaries, public assistance, student loans, school and community grants, social funds, community financing, conditional cash transfers, etc. Increasing funding to cover recurrent costs of education reforms, including teacher policy reforms, which could improve both the efficiency and equity of the education system;
- Using a performance-based salary approach to reduce teacher absenteeism – note however that this teacher salary reform requires an accompanying transparent performance review system;
- Applying financial modelling to identify and implement redistribution policies that aim at improving learning outcomes; and
- Improving data on financing for better monitoring and evaluation of sufficiency, efficiency and equity of financing.

Ensuring balanced investment to foster holistic sector development

Each country has unique development settings, challenges, and priorities. It is therefore difficult to set specific targets with regard to resource allocation across sub-sectors. In this context, the following strategies may be considered:

- Assessing the current resource allocation across sub-sectors vis-à-vis the country’s needs and development priorities; and
- Updating the financial framework of education sector plans, reflecting the need for adjustment in financial allocation across sub-sectors.

3. Targets and indicators

The above strategies are to ensure better sector governance and financing of education systems for achieving an overall goal of “equitable and inclusive quality education and lifelong
learning for all by 2030”, which directly corresponds to GEM Target 7. Corresponding indicators to measure progress towards this goal are proposed below.

**GEM Target 7:** By 2030, all countries allocate at least 4-6 percent of their Gross Domestic Product (GDP), or at least 15-20 percent of their public expenditure, to education, prioritizing groups most in need; and strengthen financial cooperation for education, prioritizing countries most in need.

In addition to the GEM Target 7, a new regional target on governance may be considered, reflecting the region’s recognition of the importance of good governance in education as stated during the regional consultation on Post-2015.

**Proposed new regional target on governance:** By 2030, all countries put in place legal, ethical, accountability and transparency frameworks, and institutionalize planning and monitoring mechanisms for a structured participation of diverse stakeholders in education governance from school to the national level.

Proposed non-exhaustive indicators for the above-mentioned targets (input, process, and outcome indicators) are presented in the below table.

### 4. Questions for discussion

- What are foreseen challenges in education governance in order to achieve equitable and inclusive quality education and lifelong learning for all by 2030?
- What are the obstacles to ensure sufficient, efficient and equitable education financing and balanced investment across education sub-sectors?
- What key strategies, indicators and benchmarks do you propose to address identified challenges in education governance and financing towards ensuring equitable and inclusive quality education and lifelong learning for all by 2030?
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| Institutionalize planning and monitoring mechanisms for a structured participation of diverse stakeholders in education governance from school to the national level | Tracking surveys (PETS), public expenditure reviews, service delivery and other surveys | Absenteeism
- Number of countries used the media and ICT to inculcate an culture of accountability and transparency | Mechanisms from school to national level
- Relative ranking of education sector on corruption indices
- Number of corruption complaints filed
- Discrepancy between budgeted public education funds and the amounts received by education providers
- Frequency of illegal charges for publicly provided education services
- Discrepancy between payroll roster and education workers and teachers on site |
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