

Health and education spending:

More transparent budget data is essential for equitable outcomes



All public services – health facilities, schools, clean water, adequate sanitation and so much more – are dependent on government funding. But to ensure these vital services are provided effectively and equitably, we need budget information. Aggregate numbers are not enough. The details of sector budgets – on specific programs, by type of expenditures, distribution across regions, over time, and by level of government – are important for assessing and refining policies for better results.

OUR RESEARCH: We explored this issue, honing in on health or education spending, with partners in 28 of the countries surveyed in the latest [Open Budget Survey](#). A [summary report](#) and more can be accessed from our [Sector Budget Transparency](#) webpage. Although based on information available prior to COVID-19, the findings point strongly to the need for publicly available and detailed sector-level budget information. Understanding whether government spending is having its intended impact is especially critical during this public health and fiscal crisis.

KEY FINDINGS

- **Too few details:** Many countries provide information on overall sector budgets, but fewer provide details about programs or activities within each sector – critical information for anyone working with specific vulnerable groups or communities. For example, we may not know how much was allocated and spent on programs to tackle malnutrition or to improve literacy rates.
- **Lack of information limits the ability to connect spending to equity:** In our sample, the geographic distribution of funding in the health or education sector is presented in only six of 28 countries; this data is needed to track the equity of sector budget allocations and expenditures, especially in responding to levels of malnutrition, literacy or poverty in particular regions.
- **More information is provided on allocation, but less – and not enough – on execution:** The absence of information connecting what was committed to sector services to what was spent raises concerns on whether, and to what extent, a government keeps its promises.
- **Links between sector policies and budgets are weak.** Twenty-one of the 28 countries assessed have adopted a program budget structure where budget allocations are more closely linked to the purpose of spending; however, even in those cases, less than half provide a narrative of sector policies and how the budget aims to achieve them.

RECOMMENDATIONS FOR GOVERNMENTS

- **Provide detailed, disaggregated information** in budget documents within the administrative and functional classifications for each sector. Use websites and portals to share this information in machine-readable, open data formats that facilitate uptake and use by civil society.
- **Strengthen reporting:** Information should show proposed, approved, and actual spending using consistent formats that allow the comparison of expenditures across the budget cycle – including transfers for sector spending through extrabudgetary funds, public corporations, and subnational governments.
- **Explain the links between policies, budgets, and performance:** Provide strong performance frameworks with indicators, targets, and outcomes, linked to public spending. These frameworks should be included in budget documents and provide clear explanations of the links between policies and budgets, between budgets and actual spending and, finally, between spending and results.