Early Childhood Budget Tracking: A Manual for Civil Society

A step-by-step manual for tracking, analyzing and engaging with public budget allocations for early childhood services at national and sub-national levels

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Abstract

This manual helps civil society organizations trace public funding for young children from national budget documents to service delivery points. It explains the budget cycle and its entry points, identifies where early childhood spending appears across ministries and levels of government, and presents a six-step tracking method that organizations can use with public documents, access-to-information requests and a spreadsheet. It also shows how to turn raw figures into findings using five guiding questions and key indicators, and how to time those findings for budget engagement that can influence allocations. A worked example and reusable templates are included. No prior public finance training is required.

About the Centre for Early Childhood Justice

The Centre for Early Childhood Justice (CECJ) is a public-interest legal and policy institute based in Kampala, Uganda. CECJ works across national, East African Community and African Union contexts to advance the rights of young children through law, public finance accountability and systems reform.

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1. Why budgets, and why you

A government's true early childhood policy is reflected in its budget. Strategies and speeches announce intentions; budgets reveal decisions. Article 4 of the Convention on the Rights of the Child requires states to use the maximum available resources to realize children's rights, while General Comment No. 19 explains what this means for public budgeting: spending on children should be visible, adequate, equitable and disbursed. Whether that standard is met is a matter of evidence, and civil society is well placed to examine public money and answer it.

Budget tracking is well suited to civil society because the documents are, or should be, public and the calculations are simple. It demands persistence, careful sourcing and a willingness to publish. Organizations have influenced district allocations with a timely brief based on a single tracking table. This manual makes that method available to any organization that wants to use it, helping early childhood advocates add budget analysis to their toolkit and engage where sector decisions are made.

2. The budget cycle and its entry points

Budgets follow an annual cycle with four stages, each offering civil society a distinct opening. The most common tactical mistake in budget advocacy is engaging too late: a submission made after estimates have been approved is not an intervention.

Stage	What happens	Key documents	Your entry point
Formulation	Ministries and local governments prepare estimates within ceilings	Budget framework paper, sector ceilings, ministerial policy statements	Pre-budget submissions; sector working groups; district budget conferences
Approval	Parliament or council scrutinizes and votes the estimates	Draft estimates; committee reports	Memoranda to committees; testimony; media analysis of the draft
Execution	Funds are released, transferred and spent through the year	Quarterly release schedules; transfer notices; expenditure returns	Tracking releases against allocations; facility-level verification
Oversight	Audit and legislative review of what was spent	Auditor-General reports; public accounts committee proceedings	Analysis of audit findings; follow-up on committee recommendations

Map your country's budget calendar to these stages once, then reuse it each year. Formulation usually starts six to nine months before the fiscal year begins, so the advocacy that can shape next year's allocation must happen early; not at budget-reading time, when attention is high, but decisions are already made.

3. Where early childhood funding is found

The first challenge in early childhood budget work is that budgets rarely include a line labelled "early childhood." Spending for young children is spread across many places: pre-primary programmes or part of a basic education vote in the education ministry; immunization, nutrition and maternal-child health under health; childcare, orphans and vulnerable children programmes under gender or social development; capitation grants and staffing through local government transfers; and construction under works or development votes. Some funding also appears in broad lines that serve all ages, such as a primary education vote that supports pre-primary classrooms attached to primary schools.

Before working with the numbers, first build an inventory. List every programme, vote and transfer that fully or partly benefits children aged 0 to 8, noting where each appears in the budget documents and whether it is wholly or only partly attributable to young children. For partial lines, set a clear attribution rule, for example, the pre-primary share of enrolment in a combined vote, record it, and apply it consistently. A defensible estimate with a published rule is stronger than a precise-looking figure that no one can verify.

> **In practice.** Where documents are not published, use the access-to-information law. Requests for budget estimates, release schedules and expenditure returns fall squarely within most African ATI statutes, and a written refusal is itself a finding worth publishing. Address requests to the accounting officer, cite the statutory deadline, and keep copies of everything.

4. The six-step tracking method

Step 1: Define your scope

Set the boundaries deliberately: the fiscal years to cover, the level of government, the programmes from your inventory and the main question you want to answer. Three years show a trend; one year gives a snapshot. Questions about adequacy, equity and execution require different data, and any organization is more effective answering one question well than several poorly.

Step 2: Assemble the documents

For each year in scope, gather the approved estimates, any supplementary budgets, release or transfer records, and actual expenditure from end-year accounts or audit reports. Record the source and date for every figure as soon as you capture it. Months later, when an approved amount differs from a revised one, only your source notes will resolve the difference.

Step 3: Build the tracking table

Use one table as the core tool, with one row for each programme or transfer and yearly columns for the approved allocation, revised allocation, funds released and actual expenditure. Annex A provides a template. Do not make the system more complex until this table is complete and fully sourced; the table is the analysis, and the rest is calculation.

Step 4: Compute the indicators

From the completed table, compute the small set of indicators in Annex B: the early childhood share of the sector and national budget, per-child allocation, the execution rate at each stage of the flow, and the comparison across districts or facilities if your scope is sub-national. Each indicator answers a specific question, and together they tell you where the money story breaks; at allocation, at release, or at spending.

Step 5: Verify on the ground

Documents show what left the treasury; only the facility shows what arrived. Ground-truth a sample of the flow through facility visits, interviews with head teachers or centre managers, and inspection of facility-level records, the approach public expenditure tracking surveys formalize. Community score cards and social audits do the same work as the users of the service. Even a small verification sample transforms a desk study into evidence officials cannot wave away.

Step 6: Interpret, then write it down

Analysis means asking why the numbers look as they do, and the honest answer sometimes reflects timing, reporting lags or reallocation rather than misuse. Test your explanation with the officials concerned before you publish; their answer either corrects your finding or becomes part of it. Then write the findings: what you tracked, what you found, what explains it, and what should change.

5. From findings to allocations: engagement

Findings change budgets when they reach the right actor, at the right stage of the cycle, in a form the actor can use. Match the findings to the forum. Allocation findings, a low pre-primary share, no budget line for the regulator, belong in pre-budget submissions and sector working groups during formulation, and in committee memoranda during approval. Execution findings, releases short of allocations, transfers not reaching centres, belong with accounting officers, treasury and the audit process, and gain force when they corroborate or extend what the Auditor-General has already reported. Equity findings, per-child spending varying severalfold across districts, or provinces are the natural material of media work and coalition campaigns, because fairness is the budget argument the public grasps instantly.

Form matters as much as forum. A budget brief of two to four pages, one table, one chart, three findings, one specific and costed recommendation, outperforms a fifty-page report in almost every setting that matters. Give officials sight of findings before publication; the practice is fair, it corrects errors while they are cheap, and it converts some officials from targets into allies. And plan for the year, not the event: the organizations that change allocations are those still in the room during formulation, months after the coverage has moved on.

> **In practice.** Keep one running spreadsheet across years. Budget advocacy compounds: the second year of tracking produces trends, the third produces a track record, and a track record is what gets an organization invited into the sector working group where ceilings are discussed.

6. Doing it credibly and safely

Credibility is the entire asset of a budget-tracking organization, and it is spent on a single error. Publish your method, your sources and your attribution rules alongside every finding, so that anyone, including a hostile reader, can reconstruct your numbers. Distinguish carefully between funds unaccounted for in the documents you obtained and funds misused, which is a conclusion for auditors and courts; the first formulation is accurate, defensible and usually sufficient. Stay non-partisan in fact and in appearance, tracking the budget whoever holds office, and frame findings around children and the law rather than around personalities.

Safety deserves equal planning. Budget questions are power questions, and in some settings persistent inquiry attracts pressure. Work in coalition rather than alone, keep documentation of every request and response, understand the legal protections that ATI and whistleblower statutes provide, and weigh timing and framing where the environment is tense. The manual's method, built entirely on public documents and written questions, is itself protective: an organization that only ever asks for what the law entitles it to see is standing on the strongest ground available.

Annex A: Model tracking template

One row per programme, vote or transfer in scope. Repeat the four money columns for each fiscal year tracked and keep a source note for every cell.

Programme/transfer	Vote & line	Approved	Revised	Released	Spent
e.g. Pre-primary capitation grant					
e.g. ECD teacher salaries (attributed share)					
e.g. Inspection and regulation function					

Annex B: Key indicators and formulas

Indicator	Formula	Question it answers
EC share of education budget	EC allocation ÷ total education allocation × 100	Priority
Per-child allocation	EC allocation ÷ number of children 0–8 (or enrolled)	Adequacy
Release rate	Funds released ÷ approved allocation × 100	Treasury performance
Execution rate	Actual expenditure ÷ approved allocation × 100	Delivery
Equity ratio	Highest district per-child spending ÷ lowest	Fairness
Leakage at a stage	Amount entering stage − amount leaving stage	Where the flow breaks