

Appendix 1: Education Sector Budget (for a hypothetical country)

	t - 3	t - 2	t - 1	t	t + 1	t + 2	t + 3
Total Education Expenditure (% GDP) Total Education Expenditure (% TGE)							
Functional Composition of Expenditure (% GDP or % TGE)							
General Administration Primary Secondary Tertiary Technical/Vocation							
Economic Composition of Expenditure (% GDP or % TGE) Should be provided for each subsector, if available							
Recurrent <ul style="list-style-type: none"> • Wages and Salaries • Nonwage Operation and Maintenance <ul style="list-style-type: none"> Textbooks Supplies Maintenance of Facilities • Subsidies Capital <ul style="list-style-type: none"> • Equipment • New Construction 							
Memorandum Item (% GDP)							
Total Government Revenue Total Government Expenditure Total Government Expenditure for Key Sectors							

GDP = gross domestic product, TGE = total government expenditure.

Source: ADB staff.

Appendix 2: Public Expenditure Reviews Undertaken in ADB DMCs, 2000–2005

Item No.	Complete Title	Document Date	Author	Education Chapter Coverage	Link in PDF format
East and Central Asia					
1	Republic of Uzbekistan: Public Expenditure Review	1 Mar 05	World Bank	Chapter 3 on education (16 pages)	http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2005/04/05/000012009_20050405092350/Rendered/PDF/310140UZ.pdf
2	Kyrgyz Republic: Public Expenditure Review—Fiscal Policies for Growth & Poverty Reduction	22 Mar 04	World Bank	With stand-alone section (5 pages) Has section within a chapter on synthesis of key sectoral issues (section head: Education)	Volume 1: Main Report: http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2004/03/30/000012009_20040330102821/Rendered/PDF/281230V1.pdf Volume 2: Reform Priorities & Sector Strategies: http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2004/03/30/000012009_20040330103328/Rendered/PDF/281230V2.pdf
3	Azerbaijan: Public Expenditure Review	3 Apr 03	World Bank	Section within a chapter, The Sectoral Agenda (section head: Education, 10 pages)	http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2003/05/13/000094946_03043004015981/Rendered/PDF/multi0page.pdf
4	Mongolia: Public Expenditure and Financial Management Review—Bridging the Public Expenditure Management Gap	30 Jun 02	World Bank	Section within a chapter, Identifying Priority Pro-Poor Policy Actions (section heads: Education Sector Outcome and Resource Allocation, and Reform Options, 8 pages) Annex 3 on Education, 12 pages	http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2002/08/27/000094946_02080604011422/Rendered/PDF/multi0page.pdf
5	China: National Development and Sub-National Finance—A Review of Provincial Expenditures	9 Apr 02	World Bank	Stand-alone section (Chapter 5: Providing Education, 17 pages)	http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2002/05/14/000094946_02043004015663/Rendered/PDF/multi0page.pdf
6	Kyrgyz Republic: Review of Social Policy and Expenditures	30 Jun 01	World Bank	Stand-alone section: Sectoral Strategy for Education, 16 pages Stand-alone section: Part 2: Education Sector, 51 pages	Volume 1: Overview of Health, Education, and Social Protection Issues: http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2002/08/23/000094946_02081304020899/Rendered/PDF/multi0page.pdf Volume 2: Health and Education Expenditures: http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2002/08/23/000094946_0208130402090/Rendered/PDF/multi0page.pdf

Appendix 2: Public Expenditure Reviews Undertaken in ADB DMCs, 2000–2005

Item No.	Complete Title	Document Date	Author	Education Chapter Coverage	Link in PDF format
East and Central Asia <i>(continued)</i>					
7	Kazakhstan: Public Expenditure Review	27 Jun 00	World Bank	Section within a chapter, Social Sector Issues (section head: Education, 23 pages)	Volume 1: Summary Report: http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2000/08/18/000094946_00080205344466/Rendered/PDF/multi_page.pdf Volume 2: Main Report: http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2000/08/18/000094946_00080205344466/Rendered/PDF/multi_page.pdf
Mekong					
8	Cambodia: Enhancing Service delivery through Improved Resource Allocation and Institutional Reform—Integrated Fiduciary Assessment and Public Expenditure Review	9 Aug 03	World Bank and ADB	Section within a chapter, Policies, Expenditures, and Outcomes in Priority Sectors: Health, Education, Agriculture and Road Transport (section head: Education, 12 pages)	http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2003/09/24/000090341_20030924104425/Rendered/PDF/256110KH.pdf
9	Lao PDR: Public Expenditure Review—Country Financial Accountability Assessment—Joint Report of World Bank, International Monetary Fund, and Asian Development Bank	28 Jun 02	ADB, IMF, and World Bank	Section within a chapter, The Sectors (section head: Education, 3 pages) Section within a chapter, Sectors (section head: Education, 15 pages)	Volume 1: Summary Report: http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2002/08/29/000094946_02080704010138/Rendered/PDF/multi0page.pdf Volume 2: Detailed Reports: http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2002/08/29/000094946_02080804013444/Rendered/PDF/multi0page.pdf
10	Viet Nam: Managing Public Resources Better—Public Expenditure Review 2000	31 Dec 01	World Bank	Section within a chapter, Inter- and Intra-Sectoral Composition of Expenditures (section head: Education Sector, 11 pages) Annex F: Education Sector, 51 pages	Volume 1: Main Report http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2002/08/02/000094946_02072404015443/Rendered/PDF/multi0page.pdf Volume 2: Annexes: http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2002/08/02/000094946_02072404015544/Rendered/PDF/multi0page.pdf
11	Thailand: Public Finance in Transition	18 Sep 00	World Bank	Subhead of a Section (Performance of Key Economic and Social) within a chapter, Social Sector Issues (Subhead: Education, 2 pages)	http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2000/11/10/000094946_00102705335740/Rendered/PDF/multi_page.pdf

Appendix 2: Public Expenditure Reviews Undertaken in ADB DMCs, 2000–2005

Item No.	Complete Title	Document Date	Author	Education Chapter Coverage	Link in PDF format
Pacific					
12	Papua New Guinea: Public Expenditure Review and Rationalization—Overview of Discussion Papers	1 Sep 04	World Bank	With stand-alone section, Improving Education Spending (3 pages)	http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2005/01/12/000009486_20050112122446/Rendered/PDF/312060PNG0whit1iew0P07979801public1.pdf
13	The Democratic Republic of Timor-Leste: Public Expenditure Review	19 Jul 04	World Bank	Stand-alone section—Chapter 5: Improving Access And Quality In Basic Education	http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2004/07/29/000160016_20040729122907/Rendered/PDF/278860TP.pdf
South Asia					
14	Afghanistan: Public Expenditure/Finance Study	Forthcoming/ongoing	World Bank (lead) with other donors	Will include sector expenditure review for education (with DFID lead)	First draft to be completed by June/July 2005
15	Pakistan: Public Expenditure Management	28 Jan 04	World Bank	Has a section within a chapter, Reorienting Public Sector Priorities (section head: Remedying the Neglect of Education)	Volume 1: Strategic Issues and Reform Agenda: http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2004/02/06/000090341_20040206113547/Rendered/PDF/256650PK.pdf Volume 2: Accelerated Development of Water Resources and Irrigated Agriculture: http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2004/02/06/000090341_20040206114019/Rendered/PDF/256651PK0vol0II.pdf
16	Bangladesh: Public Expenditure Review	25 May 03	World Bank and ADB	With stand-alone section, Chapter 5: Education (11 pages)	http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2003/08/01/000094946_03071904003640/Rendered/PDF/multi0page.pdf
17	Maldives: Public Expenditure Review	6 Dec 02	Govt. of the Maldives, World Bank, ADB, and IMF	Section within a chapter, An Evaluation of Sectoral Public Expenditures (section head: Education, 14 pages)	http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2003/03/14/000094946_03011004002111/Rendered/PDF/multi0page.pdf
18	Public Expenditure on Social Sectors in Pakistan: Trends and Issues	1 Dec 01	World Bank	None	http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2004/12/03/000012009_20041203135825/Rendered/PDF/30612.pdf

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South Asia (continued)					
19	Nepal: Public Expenditure Review	11 Apr 00	World Bank	Section within a chapter, Sectoral Expenditure Programs and Key Issues in Allocative and Technical Efficiency (section head: Education, 8 pages) Stand-alone section (21 pages)	Volume 1: Main Report: http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2000/06/24/000094946_00060205382697/Rendered/PDF/multi_page.pdf Volume 3: Social Sectors: http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2000/06/24/000094946_00060205382699/Rendered/PDF/multi_page.pdf
Southeast Asia					
20	Decentralizing Indonesia: A Regional Public Expenditure Review—Overview Report	1 Jun 03	World Bank	None	http://www.worldbank.or.id/eap/eap.nsf/0/7a59aff0cdda926047256dc800138fa7?OpenDocument
21	Philippines: Improving Government Performance—Discipline, Efficiency and Equity in Managing Public Resources (A Public Expenditure, Procurement and Financial Management Review)	30 Apr 03	Gov't. of the Philippines, World Bank, and ADB	Section within a chapter, Allocative Efficiency (section head: Education, 4 pages) Section within a chapter, Controlling the Wage Bill (section head: Education Sector: An Example, 4 pages)	http://www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2003/07/25/000094946_03071704132781/Rendered/PDF/multi0page.pdf

ADB = Asian Development Bank, IMF = International Monetary Fund.
Source: ADB staff.

Appendix 3: PETS and QSDS Surveys to Date

Country	Type of Study	Sector	Time Period Covered	Status	Documentation Available
Completed					
Bangladesh	QSDS	Health—Primary health care	2003	Completed	"Ghost Doctors, Absenteeism in Bangladeshi Health Facilities." Nazmul Chaudhury and Jeffrey Hammer. Policy Research Working Paper No. 3065. July 2003.
Chad	QSDS	Health—Health facilities		Report writing stage	
Ghana	PETS with facility characteristics	Education—Primary and junior secondary schools Health—Health Center	2000	Completed	"Efficiency of Public Expenditure Distribution and Beyond: A Report on Ghana's 2000 Public Expenditure Tracking Survey in the Sectors of Primary Health and Education." Africa Region Working Paper Series No. 31. May 2002.
Honduras	PETS	Education Health	1999–2000	Completed	"Honduras Public Expenditure Management for Poverty Reduction and Fiscal Sustainability." Report No. 22070.
Indonesia	QSDS	Health and education—Primary health centers and primary schools (public with some private schools included)	2002–2003	Completed	Draft report currently being finalized
Lao People's Democratic Republic	QSDS	Education—Primary health		Field survey conducted in April–May 2005	Draft report expected around October 2005.
Mozambique	QSDS/PETS	Health—Primary health system	2000–2002 (allocation of district budgets for recurrent expenditure); 2001–2002 (budget execution)	Completed	"Primary Health Care in Mozambique: Service Delivery in a Complex Hierarchy." Magnus Lindelöw, Patrick Ward, Nathalie Zorzi. Africa Region Human Development Working Paper No. 69. April 2004. "Public Expenditure Tracking Survey: The Health Sector in Mozambique." Magnus Lindelöw and Jan Dehn. February 2001.
Nigeria	QSDS	Health—Primary health services	Latter part of 2002	Completed	"Primary Health Care in Nigeria: Decentralized Service Delivery in the States of Lagos and Kogi." Monica Das Gupta, Varun Gauri, and Stuti Khemani. Africa Region Human Development Working Paper No. 70. June 2004. Final draft.

Appendix 3: PETS and QSDS Surveys to Date

Country	Type of Study	Sector	Time Period Covered	Status	Documentation Available
Completed (Continued)					
Papua New Guinea	QSDS—Public Expenditure Service Delivery Survey and Twelve School Study	Education—Primary schools, grades 1–8	2001–2002	Completed	“Papua New Guinea: Public Expenditure and Service Delivery (PESD).” Draft report, June 2004.
Peru	PETS	Education	2001	Completed	“Restoring Fiscal Discipline for Poverty Reduction—Public Expenditure Review.” Joint World Bank/Inter-American Development Bank Report. Peru. Report No. 24286 PE. World Bank, Washington, DC. January 2003.
Rwanda	PETS with facility characteristics	Education—Primary schools Health—Primary health centers	1998–1999	Completed	“Public Expenditure Performance in Rwanda: Evidence from a Public Expenditure Tracking Study in the Health and Education Sectors.” Africa Region Working Paper Series No. 45. March 2003.
Tanzania (1)	PETS	Education; Health	Three financial years 1996–1999	Completed	“Tanzania Public Expenditure Review: Health and Education Financial Tracking Study.” PriceWaterhouseCoopers. 1999.
Tanzania (2)	PETS	Education—Primary; Health—Primary health care; Water; Rural roads	1999–mid-2001	Completed	“Pro-Poor Expenditure Tracking.” Research on Poverty Alleviation and Economic and Social Research Foundation. 2001.
Uganda (1)	PETS with facility characteristics	Education—Primary schools Health—Health centers	1991–1995	Completed	“Local Capture: Evidence from a Central Government Transfer Program in Uganda.” <i>Quarterly Journal of Economics</i> 119 (2). 2004. “Do Budgets Really Matter? Evidence from Public Spending on Education and Health in Uganda.” Policy Research Working Paper 1926. 1998. “Recovery in Service Delivery: Evidence from Schools and Health Centers.” Chapter 11 in <i>Uganda's Recovery: The Role of Farms, Firms, and Government</i> . 2001. “Explaining Leakage of Public Funds.” Policy Research Working Paper 2709. 2002.
Uganda (2)	PETS with facility characteristics	Education—Primary schools	November 1998–1999	Completed	“The Power of Information: Evidence from a Newspaper Campaign to Reduce Capture.” Policy Research Working Paper 3239. March 2004.

Appendix 3: PETS and QSDS Surveys to Date

Country	Type of Study	Sector	Time Period Covered	Status	Documentation Available
Completed (Continued)					
Uganda (3)	QSDS with triangulation with districts and patients	Health—Primary health care facilities (government, profit, and not for profit health centers)	1999–2000	Completed	“Health Care on the Frontlines: Survey Evidence on Public and Private Providers in Uganda.” Magnus Lindelöw, Ritva Reinikka, and Jakob Svensson. Africa Region Human Development Working Paper 38. July 2003.
Zambia	QSDS	Education—Primary and basic grade	2001–2002	Completed	“Public and Private Funding of Basic Education in Zambia: Implications of Budgetary Allocations for Service Delivery.” Jishnu Das, Stefan Dercon, James Habyarimana, and Pramila Krishnan. Africa Region Human Development Working Paper No. 62. March 2004.
Surveys in Progress					
Albania	PETS			In Progress	
Madagascar	QSDS	Health—Health service delivery		In Progress	
Pakistan	QSDS	Education		In Progress	

PETS = public expenditure tracking survey; QSDS = quantitative service delivery survey.
Source: ADB staff.