

# AMHARA REGIONAL STATE: REGIONAL HEALTH AND EDUCATION EXPENDITURE ANALYSIS 2014/15–2018/19

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**Ethiopia**

Budget Brief 2020/21



## KEY MESSAGES

- **The Amhara regional government total public expenditure nominally increased by 80 per cent from ETB 22.8 billion in 2014/15 to 41.1 billion in 2018/19. However, when inflation is considered, the real value of spending has shown only a 20 percent increase.**

Recommendation: Although the Amhara regional government's public expenditure is increasing over the years in nominal terms, inflation is undermining the real value of the expenditures. Maintaining the value of public spending over the years requires action to control inflation.

- **The region's spending is dominated by recurrent expenses with 75 percent of the region's total expenditure being spent on recurrent costs while only a quarter was used for capital expenses in 2018/19.**

Recommendation: More capital budget needs to be available for the region to ensure the needed capital investments on basic services that are under the administration of the regional government.

- **Around 70 percent of the regional government's revenue comes from the federal government's grants. The region's own domestic revenue was only 29 percent of the region's total revenue envelope for the period between 2014/15 and 2018/19.**

Recommendation: The region needs to increase its domestic resource mobilization effort through improved tax administration, tax compliance and careful assessment of its revenue potential.

- The regional budget credibility was on average 98 percent between 2014/15 and 2018/19. The capital budget credibility is, however, much lower compared to the recurrent budget for most of the years except 2015/16 and 2016/17. Lack of proper project management, long procurement processes, unpredictability of donor finances, coupled with foreign exchange shortages have contributed to lower credibility for the capital budget.

Recommendation: The regional government needs to strengthen the planning and execution of capital projects to improve budget credibility.

- The regional government's share of spending on health increased from 12.5 percent in 2014/15 to 13.9 percent in 2018/19. However, per capita health spending in the region remains very low at only USD 9 in 2018/19.

Recommendation: Health spending in the region needs to increase to ensure the delivery of improved basic health services.

- The regional nominal expenditure in education has increased by an average rate of 19 per cent over the 5 years period while the rate of increase was only 8 percent for inflation adjusted expenditure and the latter showed a slight decline since 2016/17.

**Recommendation:** Although the increase in nominal education spending is encouraging, the value of the investment is being undermined by the high level of inflation which requires action by the federal government to ensure the real value of spending is maintained.

- An estimated 73 percent of the region's health and education expenditures are spent on recurrent expenses with little resources left to make meaningful capital investments.

**Recommendation:** The region needs to mobilize increased domestic resources to ensure there are enough resources available to make the required capital investment in health and education.

## 1. INTRODUCTION

This budget brief analyses the public expenditure of the Amhara regional state. It synthesizes complex budget and expenditure information so that it can be easily understood by all stakeholders and highlights key messages which can inform the policy and budget decision-making processes of the regional government. Specifically, it analyses trends and composition of the total health and education expenditure in the region covering the period between 2015/16 and 2018/19.

The Amhara regional state is the second most populous region in Ethiopia, with an estimated population of 22.5 million in 2020. Nearly 80 per cent of the population in the region reside in rural areas and are engaged in agriculture<sup>1</sup>. Poverty is pervasive in the region, with 26 per cent of the population living under the poverty line. The headcount poverty rate is higher than the national average rate of 24 per cent<sup>2</sup>. Food poverty is more pronounced with a headcount rate of 31 per cent. The region also has the highest multi-dimensional child deprivation rate with 91 per cent of children (7.7 million in absolute terms) being deprived of basic services compared to the national rate of 88 per cent<sup>3</sup>.

Despite improvement over the years, the region still has serious challenges in key social indicators. According to the Mini-EDHS (2019), childhood malnutrition (stunting) in the region is among the highest in the country (41 per cent in Amhara while 37 per cent in the whole country).<sup>4</sup> Under 5 mortality and infant mortality rates are also high at 85 and 67 per 1000 births, respectively. Moreover, only 1.7 per cent of households in the region use improved sanitation facilities,

<sup>1</sup> <https://www.unicef.org/esa/sites/unicef.org/esa/files/2019-05/UNICEF-Ethiopia-2018-Amhara-Regional-State-Budget-Brief.pdf>

<sup>2</sup> Planning and Development Commission (2018). Poverty and Economic Growth in Ethiopia (1995/96-2015/16).

<sup>3</sup> UNICEF (2019). Situation Analysis of Children and women: Amhara region.

<sup>4</sup> Ethiopian Public Health Institute (EPHI) [Ethiopia] and ICF. 2019. Ethiopia Mini Demographic and Health Survey 2019: Key Indicators. Rockville, Maryland, USA: EPHI and ICF

while 35.6 per cent do not have improved drinking water sources. Increased public investment is required to ensure the development in the region continues to progress and that the indicators which are lagging behind improve.

The Amhara regional state has 12 administrative zones, 3 metropolitan cities, 143 rural woredas and 47 town administrations. It has three layers of government: regional, woreda (district) and kebele each with legislative, executive and judiciary organs. The region also has a zonal administration that serves as a bridge between the regional and woreda components. With a devolved government structure, the region approves its own budget drawing from its resource envelope which consist of non-earmarked block grants received from the federal government as well as domestic resources mobilized in the region. The region then allocates its resources per sector and the woredas under it and approves budget allocation by the regional parliament.

**Table 1: Amhara region selected development indicators**

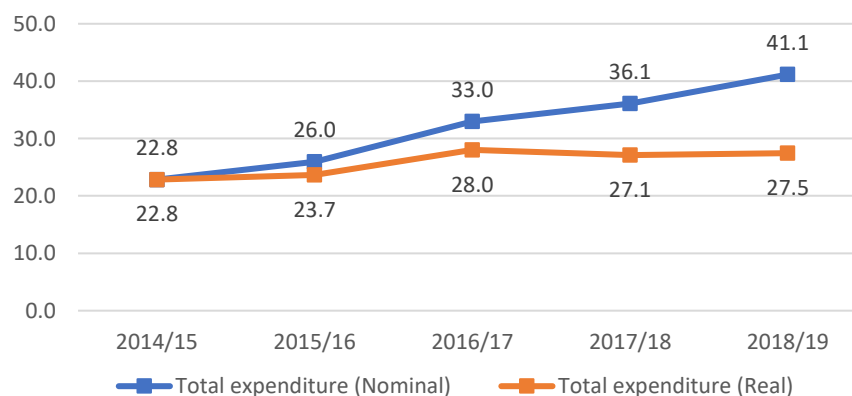
Indicator	Value	Data Source
Total population (in millions)	22.5	CSA* (2007 census)
Population living in rural areas	80%	CSA (2007 census)
Poverty headcount rate	26.1%	NPC** (2017)
Food poverty headcount rate	31.3%	NPC (2017)
Multi-dimensional child deprivation	91%	CSA and UNICEF Ethiopia (2016)
Under 5 mortality per 1,000 births	85	EDHS*** (2016)
Infant mortality per 1,000 births	67	EDHS (2016)
Stunting prevalence (children <5 years)	41.3%	EDHS (2019)
Female genital mutilation in 15-49 age group	61.7%	EDHS (2016)
Primary school net enrollment (G1-8)	77.4%	Amhara Bureau of Education, 2018/19
Primary Rural-Urban Parity Index (G1-8)	0.81	Amhara Bureau of Education, 2018/19
Households using improved drinking water sources	64.4%	EDHS (2016)
Households using improved sanitation facilities	1.7%	EDHS (2016)

\*CSA (Central Statistical Agency); \*\*NPC (National Planning Commission); \*\*\*EDHS (Ethiopian Demographic and Health Surveys)

## 2. REGIONAL SPENDING TRENDS

The Amhara regional government expenditure has been increasing over the years in nominal terms while the increase in real terms is not as impressive. The nominal expenditure increased from 22.8 billion in 2014/15 to 41.1 billion in 2018/19 (see *Figure 1*). The expenditure has been increasing at an average rate of 16 per cent annually. In real terms, the expenditure increased from 22.8 billion in 2014/15 to 27.5 which is a 20 per cent increase, much lower than the 80 per cent increase in nominal terms. A similar trend is also observed for per capita expenditure. While the nominal per capita expenditure has increased by 68 per cent, the real value of the per capita expenditure has shown a marginal increase of 12 per cent between 2014/15 and 2018/19. This is mainly due to increasing inflation which undermines the value of public expenditure being spent on different sectors in the region.

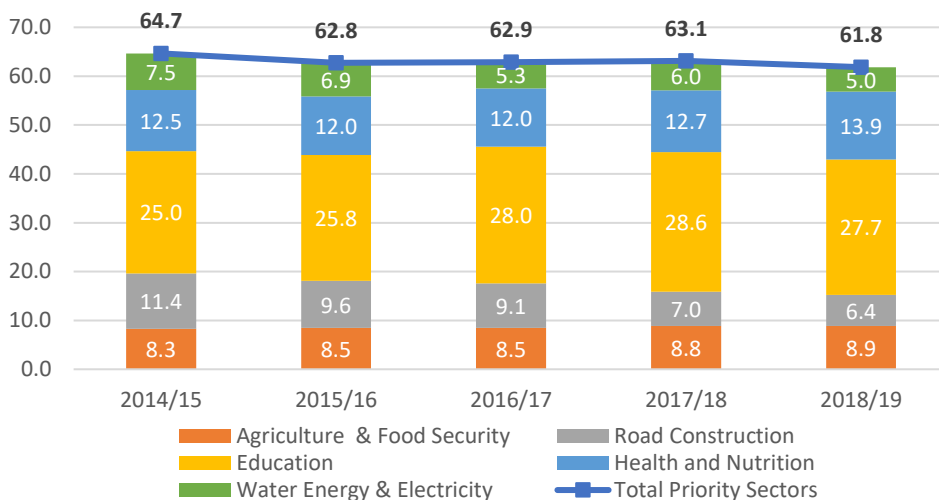
**Figure 1: Nominal and Real Expenditure (in ETB billion)**



Source: Data from Amhara Plan Commission.

The regional government spent 62 per cent of its public expenditure in 2018/19 on priority sectors, namely education; health; water, energy and electricity; road; and agriculture. The share of expenditure on these priority sectors has remained above 60 per cent for all the years under consideration. The highest share of expenditure was spent on education, with 28 per cent of total expenditure going into the sector in 2018/19 (see Figure 2). The second priority spending is health and nutrition, followed by agriculture at 14 per cent and 9 per cent shares, respectively. Compared to 2014/15, spending for education and health sectors increased by 2.7 per cent and 1.4 per cent, respectively, while it declined for road construction, water, energy and electricity sectors by 5 per cent and 2.5 per cent respectively.

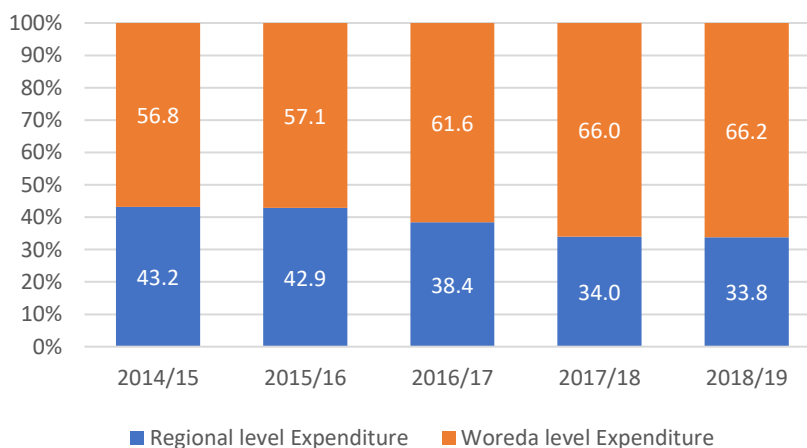
Figure 2: Distribution of expenditure on selected sectors (per cent of total regional expenditure)



Source: Data from Amhara Plan Commission.

With a devolved budget structure, the majority of the expenditure in the region is spent by Woredas (districts) while the region retains a smaller share of the budget. The share of public spending executed by woredas was 66 per cent in 2018/19, showing an increment from its value of 57 per cent in 2014/15 (see Figure 3). The share of spending by the regional government declined by 9.4 percentage points during the same period.

Figure 3: Regional and woreda level expenditures (per cent of total regional expenditure)

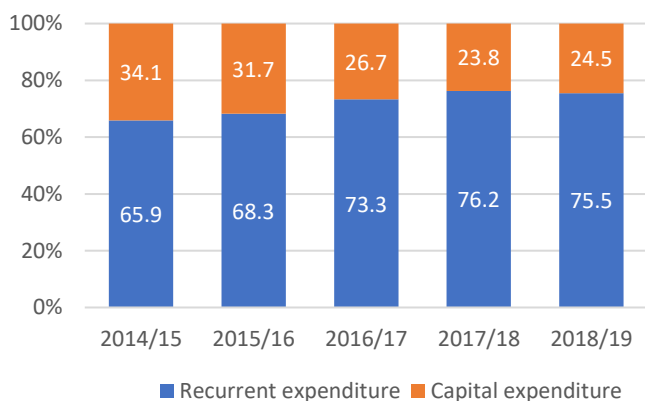


Source: Data from Amhara Plan Commission.

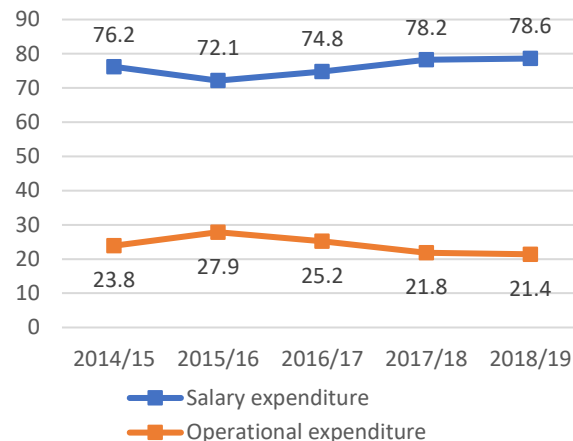
In terms of composition, 75.5 per cent of the region's expenditure was spent on recurrent costs while the remainder was used for capital expenses in 2018/19. The share of capital expenditure shows a declining trend from 34 per cent in 2014/15 to 24.5 per cent in 2018/19 (Figure 4). The higher level of capital expenditure in earlier years has resulted in expanding recurrent costs due to maintenance of newly constructed infrastructure. Out of the total recurrent

expenses, more than 75 per cent is accounted for by salary expenditure (Figure 5). In 2018/19, the share of salary expenditure was 78.6 per cent while that of operational cost was only 21 per cent of total recurrent spending. The lower and declining share of operational expenditure has serious implications on service delivery, specifically for health and education as quality service requires adequate spending on operational costs.

**Figure 4: Capital and recurrent expenditures (per cent of total regional expenditure)**



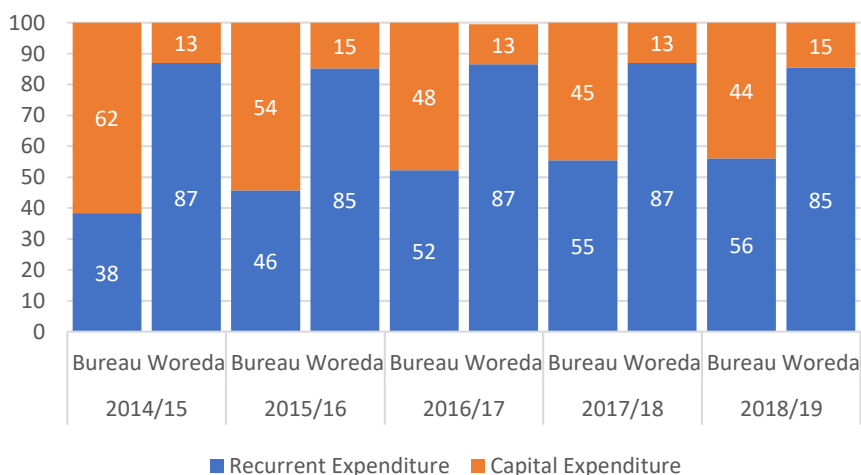
**Figure 5: Composition of Recurrent Expenditure (per cent of total recurrent expenditure)**



Source: Data from Amhara Plan Commission.

**Capital expenditure is much lower at the woreda level, with only 15 per cent of the total expenditure being spent on capital projects.** A relatively higher percentage of the capital expenditure is spent at the regional (bureau) level, although the share has declined from 62 per cent in 2014/15 to 44 per cent in 2018/19 (see Figure 6). Most of the expenses at the woreda level is taken up by salary costs, with little resource available for capital investments. Because most of the basic service delivery is financed by local government budgets, there is a concerning lack of capital budgets at lower government levels which limits investment on basic services. This is an obstacle to improved and increased access to public services by the community.

**Figure 6: Capital and recurrent expenditures (per cent of total regional expenditure)**

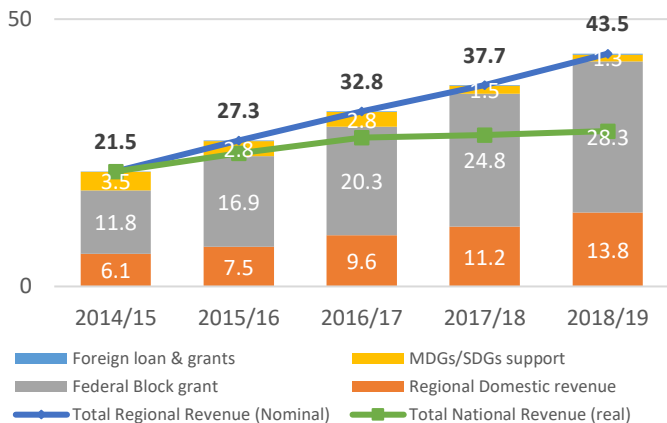


Source: Data from Amhara Plan Commission.

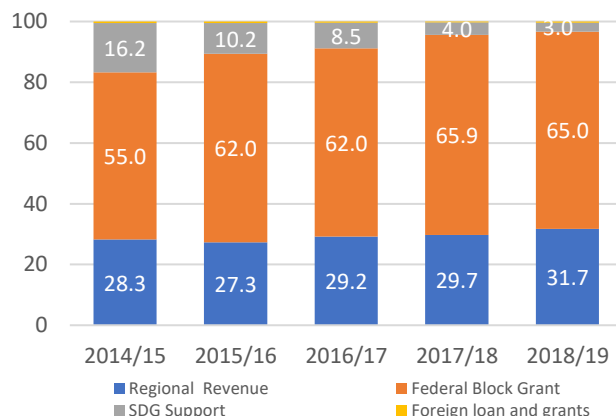
**The majority of the region’s financial resource comes from the federal government in the form of unearmarked general purpose grants (also referred to as block grants).** The Amhara regional government revenue consists of non-earmarked block grants received from the federal government and revenue generated within the region. The federal block grant is a non-earmarked grant that is transferred from the federal government to each region based on an equity

formula endorsed by the House of Federations. In addition, the federal government provides capital budget support to regional governments to specifically support projects that will help achieve targets of the Sustainable Development Goals (SDGs). With increasing public expenditure, the regional government's financing requirement is increasing over time. It increased from 21.5 billion in 2014/15 to 43.5 billion in 2018/19 (see Figure 7). In 2018/19, the share of total revenue that was obtained in the form of all federal government grants was 68 per cent (see Figure 8). Compared to 2014/15, the share of revenue received from the federal government block grant increased by 10 percentage points, while support for SDGs has declined by 13 per cent. Domestic revenue collected from within the region has been increasing but at a much lower rate than that from the federal block grant. The share of the region's own domestic revenue only showed a 3 percentage point increase between 2014/15 and 2018/19.

**Figure 7: Total revenue by source (ETB Billion)**



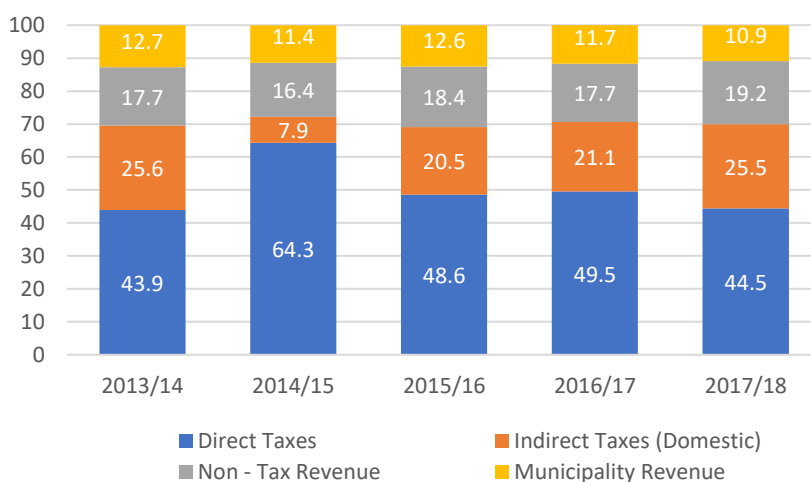
**Figure 8: Sources of government revenue (per cent of total revenue)**



Source: Data from Amhara Plan Commission.

**The region generates most of its domestic revenue from direct taxes.** In 2018/19, 44.5 per cent of the region's revenue was collected from direct taxes while indirect taxes comprised 25.5 per cent (see Figure 9). Non-tax revenue, mainly generated from government fees and charges, contributed around 19.2 per cent in 2018/19. The contribution from non-tax revenue is much lower due to the low service fees charged by the government. With much of the region's resources coming from the federal government, the region should strengthen its tax administration capacity and explore its revenue generating potential in order to increase its financial resource envelope which then leads to increased public investment in the region.

**Figure 9: Sources of domestic revenue (percentage from total revenue)**



Source: Data from Amhara Plan Commission.

**The regional budget credibility was on average 98 per cent between 2014/15 and 2018/19** (see Table 1). Measured as the share of actual regional expenditure from the approved regional budget, the regional budget credibility measures the extent to which the Amhara regional state budget is reliable. The budget credibility in 2018/19 was 94.5 per cent. When considering the credibility of the budget components, the capital budget credibility is much lower compared to the recurrent budget for most of the years, except 2015/16 and 2016/17. For instance, for 2018/19, the capital budget credibility was 86 per cent, while the recurrent budget credibility was 98 per cent. Lack of proper project management, including long procurement processes, coupled with foreign exchange shortages have contributed to lower credibility for the capital budget. The regional government should focus on improving project management capacity to ensure capital projects are completed within the planned period of time.

**Table 1: Federal government budget credibility (in per cent)**

	2014/15	2015/16	2016/17	2017/18	2018/19
Total budget	106.1	95.1	100.6	95.7	94.5
Recurrent budget	117.0	93.3	100.0	97.0	97.6
Capital budget	89.9	99.2	102.0	91.9	86.0

Source: Data from Amhara Plan Commission.

### Key Takeaways:

- Although the regional government's public expenditure is increasing over the years in nominal terms, inflation is undermining the real value of the expenditures. Controlling high inflation should be a priority for the regional and federal government to ensure that the real value of public investments increases or is at least maintained.
- The expenditure of the region is dominated by recurrent expenses. Due attention should be given to increase capital investments as the low level of resources available for capital expenditures strongly compromises service delivery at lower-tier government facilities.
- Domestic revenue collected from within the region has been increasing but at a much lower rate than that of the block grant provided by the federal government. The region needs to increase its resource mobilization effort through improved tax administration, ensuring tax compliance and careful assessment of its revenue potential.

## 3. REGIONAL SPENDING TRENDS IN HEALTH

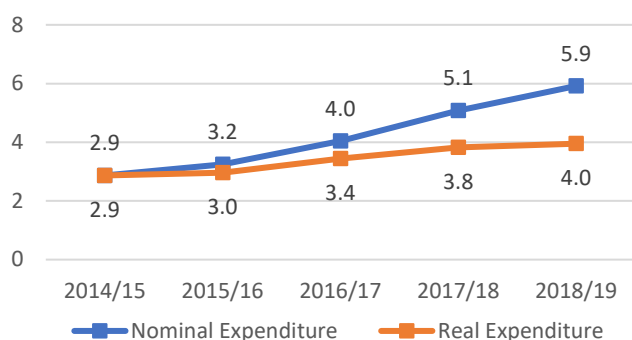
The three main sources of funding for the health sector in Ethiopia are: government revenue, external funds from bilateral and multilateral donors, and private sector investments and household contributions. According to the National Health Accounts (NHA)<sup>5</sup>, government contribution to the total health expenditure was 32 per cent, while donor financing and households' out-of-pocket expenditure accounted for 35 per cent and 31 per cent of the total health expenditure, respectively. The following analysis on the health spending of the Amhara regional state mainly covers the expenditure of the regional state. The source of funding for the expenditure is mainly the federal government non-earmarked grant and the region's own domestic revenue.

**Public expenditure for the health sector in the region has been increasing over the past 5 years.** The nominal value of the expenditure has increased from 2.9 billion to 5.9 billion between 2014/15 and 2018/19 (see Figure 10). The nominal expenditure increased by more than 100 per cent, while in real terms the increment amounts to only 38 per cent. High inflation is putting a huge pressure on the value of investment going into the sector. The per capita spending on health has marginally increased over the years under consideration; however, the value is only USD 9.6 in 2018/19 (see Figure 11). As presented in Figure 2 above, health spending as a percentage of total spending in the region was

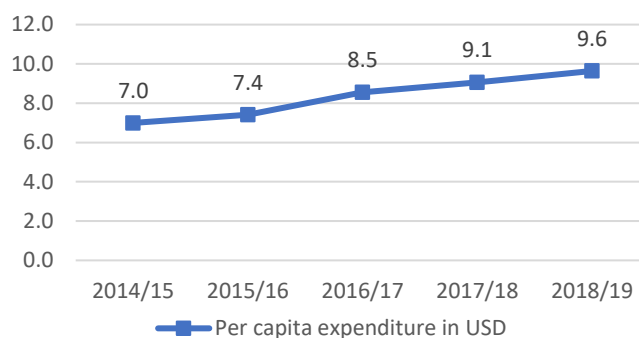
<sup>5</sup> Ministry of Health (2019). Ethiopia Health Accounts 2016/17.

on average 12.6 per cent between 2014/15 and 2018/19. The share of spending on health increased from 12.5 per cent in 2014/15 to 13.9 per cent in 2018/19.

**Figure 10: Nominal and real spending in health (in ETB billion)**



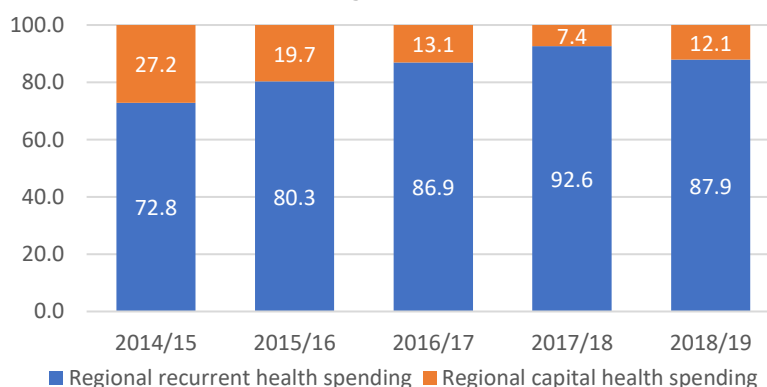
**Figure 11: Per-capita spending in health (in USD)**



Source: Data from Amhara Plan Commission.

**The region’s health sector expenditure is predominantly recurrent.** On average, 84 per cent of the region’s health expenditure was spent on recurrent expenses (see Figure 12). With primary health care services being delivered at health centers and health posts which are financed by the regional budgets, lack of capital budget at the regional level hampers service delivery significantly. Much of the resources available at the regional level are used for covering recurrent expenditure with little resource left to make meaningful capital investment. On the other hand, the federal government allocates most of its resources to capital expenditures. For instance, 90 per cent of the federal government’s health expenditure was spent on capital expenditure in 2017/18. The federal government is responsible for the purchase of health commodities, machinery and equipment (including both medical and transport equipment), and tertiary level hospitals.

**Figure 12: Recurrent and capital expenditure in the health sector (per cent of total regional expenditure)**

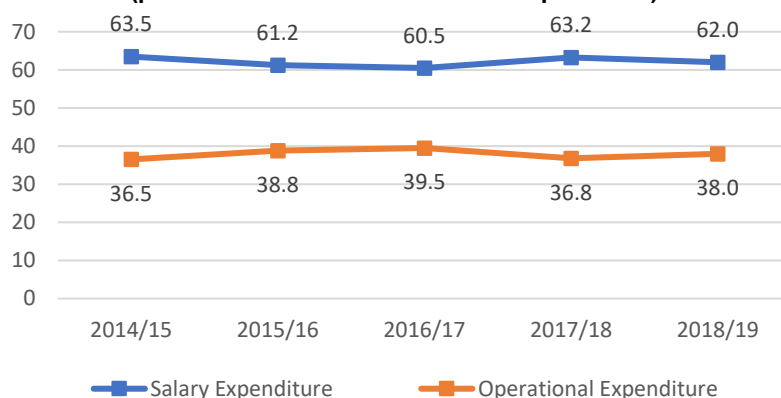


Source: Data from Amhara Plan Commission.

**Much of the recurrent expenditure is taken up by salary costs, with less resources left to cover operational costs which are critical for the delivery of health services.** The share of recurrent expenditure that is spent on salary expenditure is much higher than what is spent on operational expenses (see Figure 13). Between 2014/15 and 2018/19, on average, 62 per cent of total recurrent expenditure on health was spent on salary expenses. The share of operational expenditure was, on average, 38 per cent. With the delivery of basic health services being free or charging a very small fee, there is little resource at the disposal of primary health facilities which forces them to rely on the public budget to cover their operational costs. The quality of service that public health facilities provide is greatly compromised by the lack of sufficient resources to cover the required operational costs of delivering their service to the community.



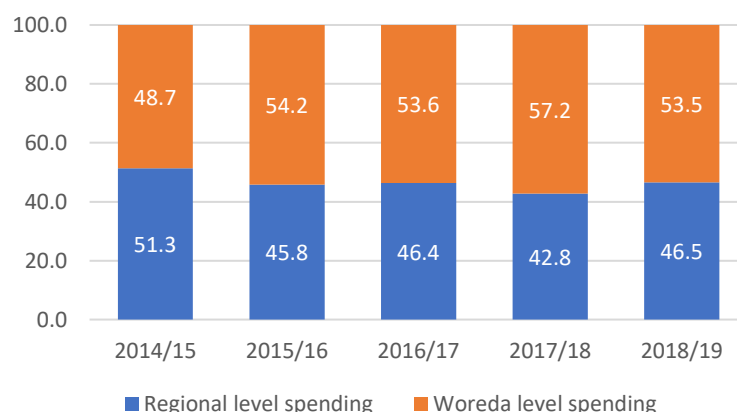
**Figure 13: Salary and operational expenditure in health (per cent of total recurrent health expenditure)**



Source: Data from Amhara Plan Commission.

**In 2018/19, 53.5 per cent of regional expenditure was spent at woreda level, while 46.5 per cent was spent at the regional bureau of health.** With a decentralized local government system, the regional government retains a certain portion of its budget and distributes the available resources among the woredas under its administration. Accordingly, more than 50 per cent of the expenditure in the region is spent at woreda level, while, on average, 46.6 per cent is spent at the regional/bureau level (see Figure 14). With only 12 per cent of the expenditure being allocated for capital expenditures, most of the expenses, both at regional and woreda levels, are absorbed by recurrent expenditures dominated by salary expenses.

**Figure 14: Regional and woreda level spending of the health sector**



Source: Data from Amhara Plan Commission.

**The health sector budget credibility was on average 96 per cent between 2014/15 and 2018/19 (see Table 2).** When comparing the credibility of the budget components, the credibility for capital budget is much lower than the credibility for the recurrent budget. This is mainly because the recurrent budget, which is dominated by salary expenses, is more predictable and relatively easier to execute than the capital budget which requires more rigorous planning, project management skills and availability of resources which may not be easily accessible by the regional government.

**Table 2: Budget credibility of the health sector (in per cent)**

Indicator	2014/15	2015/16	2016/17	2017/18	2018/19
Recurrent budget credibility	127.1	100.7	104.2	95.1	98.0
Capital budget credibility	63.2	80.0	68.6	54.5	88.6
Total budget credibility	99.7	95.8	97.6	90.1	96.7

Source: Data from Amhara Plan Commission.

## Key Takeaways:

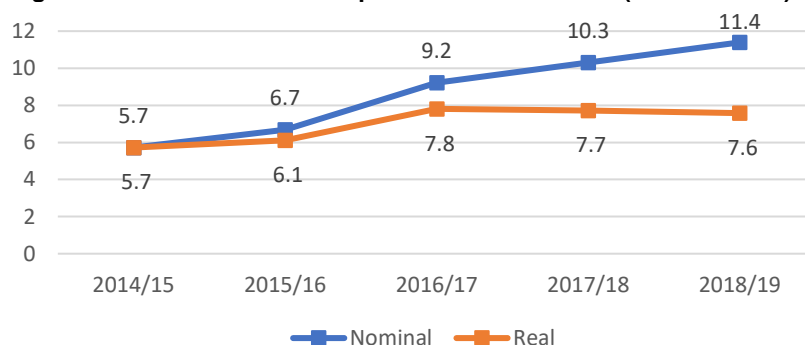
- Although the share of spending on the health sector is increasing, per capita spending remains very low at only USD 9 in 2018/19. The low level of public spending on health leads to high out-of-pocket expenditure which is highly burdensome for poorer households. The regional government should increase spending on health through enhanced domestic resource mobilization efforts.
- Around 62 per cent of the health sector's recurrent expenditure in the region was taken up by salary costs with less resources left to cover operational costs which are critical for the delivery of health services. With primary health care being the responsibility of regional and local governments, the availability of financial resources for operational costs at primary health facilities should be given due attention for improved health service delivery.
- Capital budget credibility is much lower than recurrent budget credibility. Lack of rigorous planning, project management skills and unavailability of resources (such as raw materials) are some of the reasons for the low level of capital budget credibility. The regional government should give due focus to these issues to ensure that public projects are executed in a timely manner and are ready to provide service to the community.

## 4. REGIONAL SPENDING TRENDS IN EDUCATION

The education sector in Ethiopia is structured in such a way that regional governments are responsible for the administration and management of general education (secondary and lower levels of education) as well as teachers' training programmes and institutions. The Federal Ministry of Education, which has a mandate for general education, is responsible for formulating policy and guidelines, and developing textbooks for general education. Accordingly, much of the general education spending is executed by regional governments. On the other hand, tertiary education falls within the mandate of the federal government, with the Ministry of Science and Higher Education being mandated with higher education, and technical and vocational education and training (TVET) in the country. The following analysis of education sector expenditure for Amhara region looks at the education spending by the region, which mainly covers primary and secondary education.

Education spending in the Amhara region has been increasing in nominal terms for the years under consideration. The regional nominal expenditure in education has increased by an average rate of 19 per cent over the 5 year period, while the rate of increase was only 8 per cent for the real expenditure (see Figure 15). The real expenditure for the sector has actually shown a slight decline since 2016/17. Although the increase in nominal education spending is encouraging, the value of the investment is being undermined by the high level of inflation.

Figure 15: Nominal and real expenditure in education (in ETB billion)

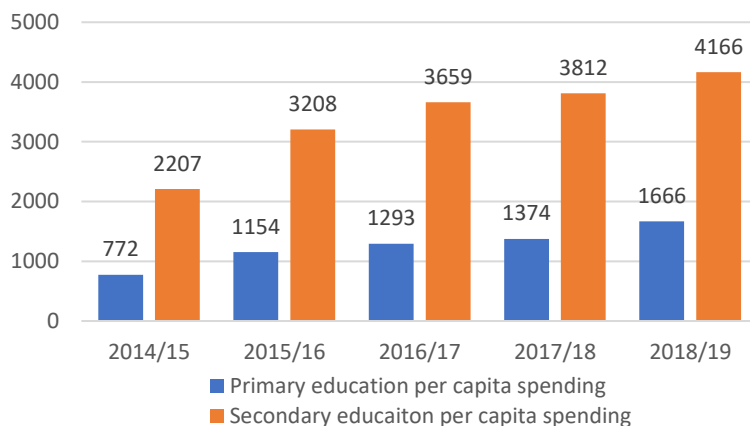


Source: Data from Amhara Plan Commission.

The nominal per capita spending on both primary and secondary education has been increasing between 2014/15 and 2018/19. However, there is a significant difference in the level of per capita spending for primary and secondary education, with per capita spending for secondary education being ETB 4166 (USD 148) while it was ETB

1666 (USD 59) for primary education in 2018/19 (see Figure 16). The per capita expenditure for secondary level education is almost three times higher than primary level education. The relatively lower number of students, and higher salary and operational costs in secondary schools have contributed to a relatively higher per capita spending. Pre-primary education which was previously being provided by the private sector and NGOs is currently getting the government's attention and is now included in the public education system. Pre-primary classes (0-class modality) are being introduced in primary schools. Since pre-primary education is being delivered in primary schools, there is no separate budget line to track and monitor its spending separately.

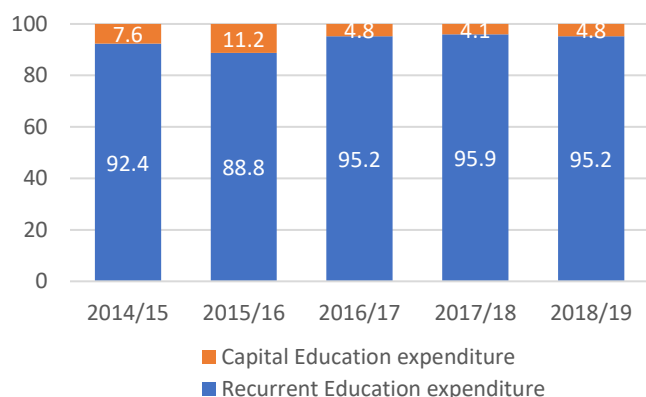
**Figure 16: Per capita spending in education (in ETB)**



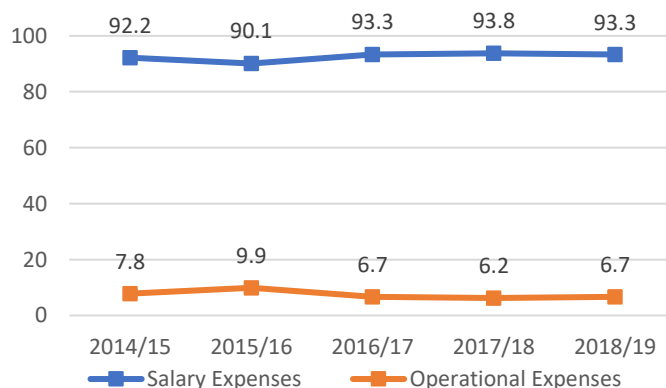
Source: Data from Amhara Plan Commission.

**The education sector spending is highly dominated by recurrent spending with very limited resources available for capital investments.** In 2018/19, 95 per cent of the region's education spending was spent on recurrent expenditure with only 5 per cent of the expenditure spent on capital investment (see Figure 17). With primary and secondary education falling under the responsibility of regional governments, an important impediment to the sector is the unavailability of sufficient resources for capital investments that are required to increase access and improve the quality of general education. In terms of composition, on average, 92.5 per cent of the recurrent expenditure was used to cover salary expenses (see Figure 18). Operational expenses accounted for less than 10 per cent of the overall recurrent expenses for the 5 years under consideration.

**Figure 17: Capital and recurrent education expenditure (percentage of education spending)**



**Figure 18: Salary and operational education expenditure (percentage of total recurrent education spending)**

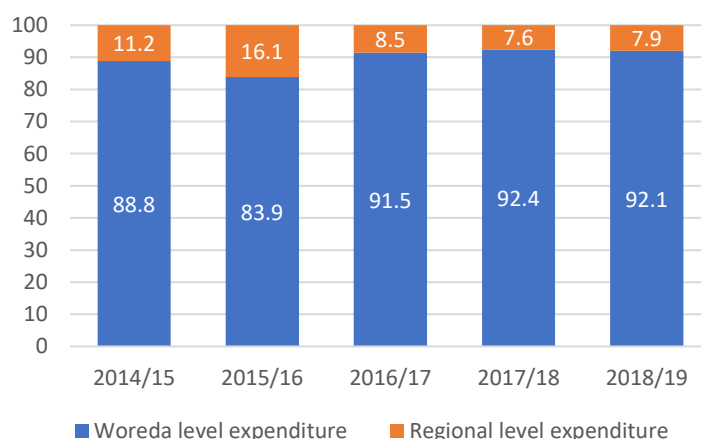


Source: Data from Amhara Plan Commission.

**The woreda and regional level expenditure trends indicate that around 90 per cent of the region's education expenditure was spent by woredas between 2014/15 and 2018/19 (see Figure 19).** The woredas spend almost all of the resources allocated to them to pay the salaries of teachers and other staff of primary and secondary schools under their administration. Not much resource is left to cover operational costs or much needed capital expenditures

for the construction of new schools and renovation or expansion of existing schools. This has a significant adverse impact on the sector.

**Figure 19: Woreda and regional level education expenditure (percentage of total education expenditure)**



Source: Data from Amhara Plan Commission

**The education sector’s budget credibility was on average 109 per cent between 2014/15 and 2018/19, indicating an average of 9 percent overspending** (see Table 3). When looking at the components of the education budget, the average overspending for the recurrent budget is 11 per cent while there is an average underspending of 4 per cent for capital expenditures. The budget credibility also shows inconsistency over the years under consideration. For instance, capital budget credibility was as high as 121 percent in 2018/19 while it was only 63 per cent in 2014/15. These fluctuations indicate lack of proper budgeting and/or unexpected donor funding available mid-way in the fiscal year and possibly inability to expend the budget in a timely manner.

**Table 3: Budget credibility of the education sector**

Indicator	2014/15	2015/16	2016/17	2017/18	2018/19
Recurrent budget credibility	129.3	99.5	131.5	99.2	97.4
Capital budget credibility	63.5	111.0	80.3	106.5	121.0
Total budget credibility	119.8	100.6	127.7	99.5	98.3

Source: Data from Amhara Plan Commission

### Key Takeaways:

- The per capita spending for primary and secondary education has been consistently increasing in nominal values. With pre-primary education being delivered in primary schools, there is no separate budget line to track and monitor its spending separately. A separate budget line should be made available for pre-primary education in order to track and monitor sub-sectoral education spending at all levels of education.
- The regional education sector’s expenditure is highly dominated by recurrent spending with very limited resources available for capital investments. The unavailability of sufficient resources to be spent on capital investments needed to increase access and improve the quality of general education is an impediment to the sector. The regional government needs to work on improving its resource mobilization effort in order to acquire additional resources to finance capital investments in the education sector.



This budget brief analysing the public expenditure of the Amhara National Regional State was produced by Fanaye Tadesse Techane [ftechane@unicef.org](mailto:ftechane@unicef.org) in collaboration with the Amhara Region Plan and Development Bureau and the Amhara Region Bureau of Finance and Economic Cooperation with overall guidance provided by Zeleka Paulos [zpaulos@unicef.org](mailto:zpaulos@unicef.org). The main objective of this budget brief is to synthesize complex budget and expenditure information so that it is easily understood by stakeholders, to foster discourse, and to inform policy and financial decision-making processes of the regional government. The analysis presents budget and expenditure that are recorded on-budget by the Amhara National Regional State. Specifically, it analyses trends and composition of the total health and education expenditure in the Amhara region covering the period between 2015/16 and 2018/19. The report was reviewed by Bob Muchabaiwa from UNICEF's Regional Office. UNICEF's work on Public Finance for Children is undertaken under the leadership of Samson Muradzikwa. Coordination with the Amhara Region Plan and Development Bureau and the Amhara Region Bureau of Finance and Economic Cooperation is facilitated by Worku Berhe.

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