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Where Are Our Budgets? Public Expenditure Tracking Surveys as Tools for Engaging with Civil Society

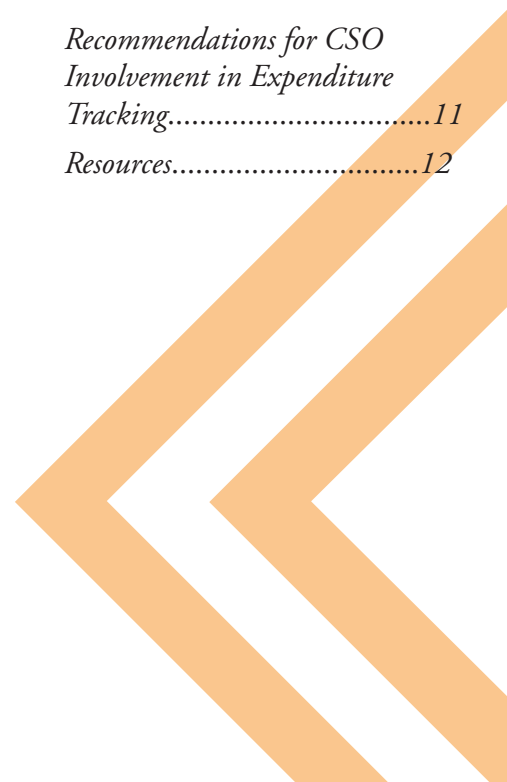


Abstract

Public Expenditure Tracking Surveys (PETS) have a proven track record of identifying leakages in the flow of public resources and catalyzing improvements in financial management and utilization; however questions remain as to the role that civil society can play in the design, implementation, or utilization of PETS data. This note documents the results of a literature review and interviews of key informants and examines the experience of civil society organizations (CSOs) using PETS data from studies led by international organizations, as well as in the design and implementation of their own expenditure tracking exercises. We find that there are significant obstacles to CSOs' involvement in PETS, including limited data access, lack of capacity for analysis, and challenges in connecting with policymakers for constructive engagement around results. Despite these challenges, high-capacity CSOs may be well suited to better utilizing externally-collected PETS data and the tracking of financial and service quality information at the district and facility level. Further, the existing evidence regarding the impact of CSO-led expenditure and service tracking exercises is incomplete and mixed, and more rigorous evaluations of CSOs' efforts to strengthen spending and services are needed to understand the best role for civil society actors in improving health finance on the ground.

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Introduction

One of the challenges to achieving better health outcomes in low- and middle-income countries is ensuring that funds allocated for health services and supplies are reaching their targeted uses and beneficiaries. At every point at which funds or procured supplies change hands, the potential for leakage of funds exists – a breakdown that could be caused by administrative errors or corruption.

Public Expenditure Tracking Surveys (PETS) is a set of tools developed in 1996 to uncover points of leakage in the expenditure chain for particular programs or line items. While PETS has become an umbrella term for wider budget tracking, traditional PETS involves the triangulation of budget and financial records from different sources on the expenditure map. The goal of PETS is to identify inconsistencies in records regarding the allocation and disbursement of funds by one office or facility and the corresponding receipt of funds by a different office or facility. A more detailed description of how a standard PETS is implemented can be found in Box I. Further information, including reports from many PETS and survey tools, can be found on the World Bank's PETS and Quantitative Service Delivery Survey (QSDS) Portal.¹

PETS became a popular tool for the World Bank and other international and multilateral organizations, due in part to its potential to identify hard-to-uncover problems with spending. The popularity of PETS was further fueled by its success in the original Ugandan education study, whereby it drastically lowered the incidence of corruption and leakage in the country's capitation grant. These improvements in part occurred due to the involvement of an active civil society and media, in collaboration with a willing government.

Expenditure tracking involves significant challenges to those undertaking this work, however, ranging from inaccessibility of data to a high level of resource requirements to

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These challenges are even greater when the implementing agent is not an international organization, but instead a domestic civil society organization (CSO).

This technical note explores the challenges and opportunities for civil society involvement in public expenditure tracking and related advocacy as a tool for strengthening health financing and systems. For the purposes of this technical note, we accept a wide definition of CSOs, to include any organization that is operating independently from domestic government agencies. The universe of CSOs is broad and captures grassroots advocacy organizations, emerging think tanks, and a wide range of classifications of missions, approaches, and financial profiles. Despite the diverse set of organizations being considered, the CSOs that seek to implement PETS have many commonalities with regard to undertaking expenditure tracking, including challenges with capacity and the general goals of improving policies and practices in health financing. The trends and recommendations contained in this note are likely to apply to all CSOs, although the degree to which specific challenges and opportunities apply to a specific organization will vary depending upon the type and capacity of the CSO.

¹World Bank. PETS/QSDS Portal. <http://pets.prognoz.com/prod/Guidelines.aspx> (accessed 31 July 2013)

Box 1. The Path of a Typical PETS

While each PETS has specific objectives and variations, the majority of PETS follow a standard process of six key steps:

- 1. Defining the Objectives.** Before beginning the process of data collection, those leading PETS should identify the specific program and resources that they want to investigate. Further, although PETS is traditionally known as a tool for tracking leakages of funds, it can be used to identify additional problems such as delays in resources reaching service provision points. PETS should begin with a clear definition of what the study leaders would like to achieve.
- 2. Mapping Resource Flows.** Because PETS follows funding and resources from the point of budget allocation to the service user, it is critical to first understand how resources move from the top to the bottom. Mapping how funding should move through the system can be one of the most challenging parts of the PETS; however, it is essential to accurately map the flow of funding before collecting data.
- 3. Collecting and Analyzing Data.** After mapping the way in which resources flow, PETS implementers should design instruments for collecting financial information at each point at which money changes hands. Such instruments may include surveys or interview guides and templates for disaggregated financial records. Although very good templates are available for PETS surveys, PETS implementers should review and adapt these to their setting. In particular, instruments for each point should identify (1) resources that the entity expects to receive from the point above it on the chain, (2) how much is actually received, and (3) how much was transferred to the point below it on the chain. After all data are collected, PETS implementers should compare the various accounts of funding from points on the chain for any discrepancies (such as one level reporting transferring a certain amount of funding to another level that reports receiving a different amount).
- 4. Identifying the Issues.** After analyzing the data, the PETS implementer should pinpoint discrepancies and attempt to use these data (from the surveys or from supporting qualitative work) to identify why these issues may be happening.
- 5. Recommending Solutions.** Although not all PETS end with recommendations, a scan of PETS cases suggests that those that adapt their findings into concrete recommendations are most likely to see changes based on the PETS findings. In most cases, recommendations are drafted by the PETS implementers; however, these recommendations are generally finalized through discussions with government officials, service providers, and, in some cases, citizen groups.
- 6. Disseminating the Results/Advocating for Change.** The extent and form of dissemination and advocacy differs greatly depending on those implementing the PETS. Our interviews showed, however, that all implementers provide at least some basic form of dissemination of results to the government. More innovative advocacy generally happens either when a CSO is leading the PETS or when the findings are disseminated by the implementers to civil society, who then organize advocacy around the findings.

Source: Koziol and Tolmie. 2010. Using Public Expenditure Tracking Surveys to Monitor Projects and Small-Scale Programs: A Guidebook. The World Bank: Washington, DC.

Sections 1 and 2 explore CSOs' experience with regard to PETS carried out by international organizations and the CSOs themselves, respectively. Section 3 uses evidence from existing PETS materials, implementers, and advocates to make recommendations for strengthening CSO involvement and effectiveness in expenditure tracking.

The intended audience for this note is threefold. The primary audience is donors, including USAID missions, who may take up recommendations

about how best to support CSOs in their pursuit of budget tracking exercises. A secondary audience is CSOs themselves, who can learn from the experiences of other CSOs who have sought to use PETS data or implement their own PETS in the health sector. Finally, this note may be useful to a growing number of developing country policymakers who are institutionalizing accountability tools like expenditure tracking to ensure more effective use of funds.

CSO Involvement in PETS Led by International Organizations

The majority of PETS undertaken in the health sector have been led by the World Bank. While task teams leading PETS for the World Bank take different forms, traditionally internal World Bank staff (often based in Washington, D.C., headquarters) have designed and led PETS, with significant support from local consultants and involvement of local survey firms in the focus country. One of the major criticisms of World Bank-led PETS is the level of resources required to conduct such surveys. While no consistent or readily available information exists regarding the cost and time requirements for PETS, in general, those interviewed for this note stated that dissemination of findings took place several years after the World Bank began collecting information. Further, several task team leaders of World Bank-led PETS reported that the surveys typically cost millions of U.S. dollars.

Since 1996, the World Bank has completed 29 PETS, or studies that incorporate a PETS component in the health sector, and several additional tracking surveys are ongoing.² A review of these studies reveals that they have provided invaluable data and findings regarding problems with both expenditures and service quality in 26 countries, including leakage of funds, poor record keeping policies and practices, stock-outs of essential medicines, and absenteeism of health workers.

Despite the wealth of data and information regarding health sector performance, interviews with task team leaders and researchers leading these studies revealed that civil society was minimally involved or not involved at all in the majority of PETS

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undertaken.³ There are three main areas in which CSOs could be involved in these “third-party” PETS: the design phase, expenditure tracking phase, and dissemination phase. Interviews focusing on 10 of the World Bank-led health sector PETS revealed that only five of these surveys involved CSOs in the most obvious phase of work – dissemination. In the design and tracking phases, CSOs were even less involved.

A broad set of challenges to involving civil society in internationally-led PETS were raised in the interviews with those leading this work:

Lack of capacity to be involved in implementation process. Although many respondents recognize that CSO capacity around budget issues has increased in recent years, the general consensus is that the complexity of expenditure tracking may prevent many CSOs from engaging in a rigorous review of financial records and analysis of leakages – especially at the scale of World Bank-led PETS.

² <http://pets.prognoz.com/prod/SectorProfile.aspx?section=1>

³ *It is worth noting that all studies reviewed for this note were undertaken before 2010. Recent efforts at the World Bank, such as the Governance and Anticorruption Strategy, have pushed for greater civil society involvement in all Bank-led activities, meaning that CSOs have been more involved in recent studies. However, some reports have suggested that CSO involvement is still not fully incorporated into some activities, such as PETS.*



CSOs' limited understanding of expenditure system. An understanding of budget processes and, specifically, the expenditure chain is a precursor to undertaking effective budget advocacy. Many researchers interviewed questioned the existing capacity of CSOs in their target countries to understand the flow of funds so as to identify key recommendations and be able to advocate for these recommendations at the national level.

Government opposition to dissemination of findings. Many of those interviewed reported that, beyond the capacity of CSOs, their PETS findings uncovered significant and embarrassing problems with spending, leading to significant pushback from government officials. In nearly half of the cases reviewed, government partners restricted the dissemination of PETS findings, preventing civil society from having access to the studies until many years after the PETS were completed. It is also worth noting that having CSOs implement their own PETS was raised as a concern, since government officials are seen as even less likely to accept the findings from CSOs than from the World Bank.

Translation of data and findings needed. Even when findings are made available to the public, they are sometimes not presented in a way that makes them usable to most CSOs. In some cases (such as PETS in Senegal), findings were presented and made available in English and thus needed to be translated into the working language of the country for use by civil society. In most cases, results are not focused on highlighting the roles and actions that civil society can take on to improve the spending situation. Some high-capacity CSOs are able to undertake this work, but findings and data often need to be translated for a more general audience.

While these challenges are important to consider in identifying opportunities to further involve civil society in third-party PETS work, those interviewed for this note suggested several opportunities for strengthening PETS through collaborations with CSOs:

Using PETS as a means to educate CSOs about the budget and health processes. A precursor to civil society's effective engagement in health financing advocacy is its understanding of health finance processes. Rather than expecting that CSOs with more limited capacity could advocate around PETS findings, a necessary first step may be to utilize PETS to educate organizations and civil society (particularly in countries with restricted atmospheres for CSO actions) about budgets and how funding is transferred through the system.

Using high-capacity CSOs as translators of information. Recently the World Bank made available two decades worth of findings from PETS and Quantitative Service Delivery Surveys (QSDS) to the public. As such, CSOs may now have access to data and information about health funding that was never before disseminated or even publicly available. With increases in budget literacy and CSO capacity to monitor spending, higher capacity CSOs may be ideally placed to utilize, translate, and disseminate PETS data in their countries and advocate for use of these data by local organizations, health organizations, and service providers.

Involving civil society in parallel service quality tracking. Although PETS is by definition a finance tracking exercise, the methodological requirements of facility visits to obtain financial reports presents an opportunity for implementing agents or partners to also collect information on service quality while in the facility. Expense tracking and service delivery tracking are especially amenable exercises, given that service provision

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is the final link in the expenditure chain. While financial records may be seen as too complex for some CSOs to study and analyze, some issues related to quality of services, experience with services, and client satisfaction are potentially more amenable to civil society actions as well as more engaging to citizens. Several interviewees cited the potential of CSOs to engage in monitoring that is done in coordination with budget tracking of service quality on the ground.

As increasing pressure is placed on international organizations to involve civil society in all phases of research in expenditure tracking and more widely to encourage uptake as well as community-driven design, there may be additional value in training and support for researchers regarding how CSOs can be more actively engaged in these types of activities.



Lessons from CSO-led PETS and Budget Tracking

Although PETS was not designed to be implemented by CSOs, an increasing number of independent organizations at the country level have worked to adapt this tool to use in their own work. The challenges to CSOs implementing PETS are not negligible (and are described in more detail below). Civil society seeking to address issues with health budgets and resources at the facility level and above have found that relying on existing studies provides inadequate information about problems in the sector and that PETS is the most appropriate tool to use as a starting point to investigate budget and spending discrepancies. While questions remain about how well-placed CSOs are to conduct traditional PETS, interviews with CSOs and World Bank task team leaders alike highlighted the comparative advantage of CSOs in utilizing expenditure tracking results to undertake advocacy for improving spending and services (Box 2 highlights two positive examples).

A review of the 10 CSO-led PETS identified in the health sector and interviews with those managing tracking and advocacy projects highlighted a number of challenges to undertaking adapted versions of expenditure tracking; these challenges need to be addressed when supporting these activities:⁴

Aligning the objectives of the CSO and the PETS. In reviewing findings from a recent survey Results for Development conducted with CSOs leading PETS in the health and education sectors, we discovered a clear correlation between the success of the PETS in improving spending or services and how well aligned the implementer’s objectives were to what PETS

⁴ All findings come from interviews led by the author.

Box 2. The Promise of CSO-led PETS: Two Examples

Although the number of CSO-led PETS remains very small, some studies highlight the potential of local organizations to use expenditure tracking to achieve concrete changes in social sector spending:

Improving school bursaries in Kenya. In 2008, the Institute for Policy Analysis and Research (IPAR) in Kenya sought to track resource flows for the country's Secondary Education Bursary Fund. Starting in Nairobi province, IPAR identified significant inefficiencies with the scheme, including that 20 percent of schools were receiving bursaries for students no longer enrolled and other evidence of leakage. IPAR proceeded to work with the government and private bursary providers to standardize records and processes for bursary disbursement. They further shared these findings widely to arm schools and citizens with information to understand how the bursary was working in their communities. Early evidence from IPAR suggests that the bursary fund has since reduced many of the inefficiencies that were found in the original 2008 study.

Making medicines more efficient in Uganda. The Coalition for Health Promotion and Social Development (HEPS) began an expenditure tracking survey in 2010 to identify points of inefficiency in the supply and disbursement of medical supplies in Uganda. Although unavailability of financial records made the process of conducting a PETS extremely difficult, HEPS was able to identify several ways in which health facilities and district health offices could improve their record keeping, as well as improve communications regarding stockouts and supply needs for essential medicines. Rather than highlight the leakages in the system (something that proved to be impossible given the current state of records in Ugandan health facilities), the CSO worked with local officials and service providers to systemize medical supply tracking to improve their efficiency as well as set the stage for more successful resource tracking in the future.

Source: Cases from Results for Development's Transparency and Accountability Program (TAP): <http://tap.resultsfordevelopment.org>

could actually uncover.⁵ In nearly 50 percent of the projects in the survey, CSOs sought to apply an expenditure tracking methodology to a problem that was not a budgeting problem. Although PETS can be used as a launching point to explore non-budget problems, in general PETS is not the best methodology to use to investigate problems outside of leakage and delays of funds. In a small number of these cases, CSOs incorporated quality tracking components, which allowed them to better align their objectives

with the study. However, when PETS is seen as a catch-all solution to spending and service delivery problems, it often does not provide information that can be useful to CSOs in their advocacy.

Ensuring participation of government and service providers in the process.

Evidence suggests that those PETS that are most successful involve stakeholders at all phases of the expenditure chain during the design, implementation, and dissemination phases. However, even CSOs that seek to ensure collaboration reported that government officials still generally view expenditure tracking as an "audit"; this is particularly true of PETS led by CSOs, a group that in most countries has historically been

⁵ This survey was conducted in support of an upcoming collaboration between Results for Development and the Harvard Kennedy School, "Transparency for Development." The results are forthcoming and will be written in a blog post series, "Civil Society 4 Development."

viewed as adversarial to government. Further, frontline service providers may be unwilling to participate in providing financial information or being interviewed, as they do not see the usefulness of the PETS exercise to their work.

Accessing data that may be unavailable or of poor quality. A traditional PETS tracks financial data from the national level down to the facility level. However, CSOs may face more opposition in accessing data than those researchers from international organizations; this is particularly true at the national and subnational levels. At the facility level, financial reports may simply be lacking (an issue that can also be seen as an opportunity, as discussed below).

Addressing the difficulty in identifying the true expenditure map, especially in the health sector. While we often describe expenditure as a linear process, one CSO interviewed in Latin America described health sector spending in her country as a web. She described the difficulty in identifying the multiple agencies responsible for (sometimes overlapping) decisions regarding budgeting, transferring funds, and procuring supplies. The result is that expenditures can be extremely tedious to track and it can be challenging to identify where the actual breakdown occurs when spending problems arise. While this is a challenge for all implementers of PETS (civil society and international organizations alike), international organizations frequently have access to documents and high-level individuals who can help distinguish the resource flow mappings more easily than civil society does.

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Getting people interested in budgets. Beyond design and implementation problems, CSOs reported facing an uphill battle in getting citizens, communities, media, and even local officials interested in issues that they may see as mundane or too complex. One CSO in India reported that many organizations they spoke with about their expenditure tracking results were only interested in outcome monitoring (i.e., disease incidence and mortality rates) and could not be engaged in budget issues.

Despite these challenges, CSOs frequently cited concrete and specific ways in which they consider their PETS exercise successful. Further, the organizations (many of whom have repeated or adapted the exercise in subsequent work) identified ways in which some of the challenges detailed above could be mitigated as well as opportunities to expand this work in the future:

Define the goal of the PETS around the capacity of the CSO and the state of the health sector or program. Although the traditional measure of success of expenditure tracking is decreasing leakage (as seen in the first study in Uganda), incremental steps towards improved transparency, accountability, and spending and services can also be viewed as progress towards stronger health systems. PETS can create changes in the health system that are precursors to using expenditure tracking to reach the ultimate goal of improving effectiveness and efficiency of spending. These changes can include the following:

- A public that is more aware of health spending problems and how to report them.
- Local officials and service providers with increased capacity and understanding of how to identify inconsistencies in their supply and funding allocations.

- Improved reporting systems that allow easier tracking of funds in the future.

Work with service providers and local officials to identify how the PETS findings could be useful to them. Although PETS is sometimes viewed as a tool for identifying corruption, this tool can also provide information on reporting systems, overlapping funds, delays in allocations, and stockouts that civil servants and providers would find useful in improving their effectiveness. CSOs that identify ways to make PETS findings useful to those directly involved in the expenditure chain are likely to be more successful in using tracking results to ensure change.

Incorporate some quality measures into the expenditure tracking. Although quality measures are not a strict component of the PETS, many organizations seek to get a more well-rounded picture of problems in a particular health program or set of line items by also investigating issues such as health worker absenteeism, quality of drug storage, facility infrastructure, and patient experience in clinics. Such information not only provides a more complete diagnosis of health spending and service problems, it also can help to engage stakeholders who do not show interest in budgets and financial records. Although adding measures can increase the cost and time requirements for the exercise, the added costs are likely to be relatively small as many service quality indicators can be collected during facility visits that would already take place as part of the PETS. As such, the value of adding service delivery indicators is potentially high relative to the costs.

Engage with diverse stakeholders. Although many improvements in the health sector need to come directly through decisions by policymakers, CSOs may find it more effective to disseminate their findings to audiences outside of government that can be influential. CSOs interviewed for this work cited such audiences as media, World Bank staff, community leaders, and others as being receptive to their findings and ultimately able to help trigger action on the part of those making decisions about health spending. While the interviews focused on CSO-led PETS, it is likely that CSOs could play a valuable role in interpreting and disseminating expenditure tracking findings from other implementing agents, such as the World Bank or government.

Consider how tracking can be sustainable and replicable. This is the most oft-cited challenge that CSOs face with expenditure tracking – and one that is getting significant attention from practitioners. Expenditure tracking is unlikely to be successful if it is a one-off, limited scope exercise. However, CSOs are increasingly working to involve local, educated youth, community leaders, and community-based organizations in monitoring aspects of health services, including clinic supplies and finances. In some places, this approach has shown promise. Several CSOs that Results for Development has worked with have trained students or youth in the community to engage in regular monitoring of teacher absenteeism and medicine stockouts; however, this approach can only work if monitors are engaged and see value in their activity against competing interests. While this should not be seen as a “silver bullet,” it is an area that deserves further exploration.

Conclusions

Nearly two decades of public expenditure tracking have provided us with many examples of the potential for PETS to improve spending in the health sector, as well as the numerous challenges to adding value with these exercises. Overall, a review of PETS undertaken by CSOs and international organizations reveals many trends regarding the role of CSOs as designers, implementers, and disseminators of PETS.

One clear conclusion is that CSOs have been largely relegated to the sidelines in the implementation of PETS by international organizations. Many PETS implementers have had to contend with government clients who express skepticism or concern regarding the dissemination of findings to CSOs, and there are still many missed opportunities to involve civil society in externally-led PETS. Consulting with CSOs during the design and implementation phase of PETS could reveal

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priority issues as well as common perceptions or misperceptions about whether funds are being used effectively or are being stolen. Further, those leading PETS on behalf of international organizations are often not able to follow up with the consistency needed to ensure government changes to improve financial flows; involving CSOs in the dissemination could overcome this gap.

The case for CSO-led PETS is a more complex one. Although PETS-like exercises undertaken by CSOs appear to have led to some concrete changes in health and other sector spending, the evidence is more mixed. Many CSO-led PETS have no impact on health spending, likely due to the many challenges that implementers themselves cite, including capacity constraints and data access problems. Those PETS that have been successful often rely on a mixed approach of expenditure tracking in combination with service delivery measures. The latter may be more beneficial because of different capacity requirements as well as more citizen interest in service issues rather than budget issues.

Overall the role of CSOs in disseminating externally-led PETS has significant potential and deserves further exploration. CSO-led PETS, on the other hand, may have a significant impact if very well-designed and implemented; however, the challenges to CSOs implementing these exercises should not be underestimated.





Recommendations for CSO Involvement in Expenditure Tracking

Untapped existing PETS data and evidence of success from the limited sample of CSO-led PETS suggest that civil society could play a valuable and increased role in tracking health spending and services. Recognizing the challenges of undertaking this type of work and the comparative advantage that CSOs have in this area, the following opportunities deserve further testing and exploration:

CSO mining of existing health PETS data. Until recently, many World Bank-led PETS were unavailable to the public; however, recent open data initiatives undertaken by the World Bank have resulted in a new portal for PETS findings and data that are openly available but not adequately tapped by country-based organizations. These data are low-hanging fruit, particularly for higher capacity organizations with experience undertaking budget tracking. CSOs could be supported to understand how to review existing findings and data for the following:

- Building advocacy messages and recommendations based on findings that had not previously been released.
- Translating data for consumption by lower capacity CSOs and community-based organizations, and conducting trainings with these organizations.
- Identifying key problems and/or indicators to track as a follow up activity to improve accountability.

CSO development of subnational-, local-, or facility-level indicators for collection by organizations across countries. In the wake of increasing calls for open budget data and freedom of information, many CSOs report increasing availability of good national-level budget and health sector data; however, data quality, consistency, and availability below the national level is often lacking. As increased emphasis has been placed on identifying actionable indicators (such as the World Bank's service delivery indicators), there is a potential role for CSOs to develop parallel local- and facility-level indicators for key spending and service problems (such as stockouts of essential medicines, proper financial record keeping, and use or misuse of petty cash in clinics).

CSO training of local officials and community organizations around budget processes, tracking, and advocacy in the health sector. While budget literacy is increasing among a small set of CSOs working on financial transparency issues, local government and sector-based organizations often do not have the capacity to track budgets themselves or advocate for changes when problems are identified such as inefficient reporting relationships or frequent stockouts. High-capacity CSOs can be identified in many countries that are well-placed to develop and provide tailored training around health spending and the role stakeholders can play in ensuring that budgets operate properly. Organizations that were interviewed in India and Uganda have piloted such activities on a small scale and received positive feedback from those attending trainings and attendees' constituents.



About HFG

A flagship project of USAID's Office of Health Systems, the Health Finance and Governance (HFG) Project supports its partners in low- and middle-income countries to strengthen the health finance and governance functions of their health systems, expanding access to life-saving health services. To learn more, please visit www.hfgproject.org.

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Large-scale pilot of nationwide community-level budget and service tracking.

While community-based organizations are seen as the next frontier for monitoring of budgets and services, the complexity of tracking and the competing non-negligible time and effort required for this work have meant that community efforts have been largely unsustainable. However, a small number of pilots have proven successful in encouraging sustained community monitoring of services and spending at the local and facility levels. These pilots have been largely untested at a larger scale but deserve further attention, according to many CSOs working in this area. A countrywide or regional testing of community engagement in a small number of simple expenditure indicators could be highly effective in empowering citizens concerning their health rights and in identifying problems at the local level that those working in the capital are unable to monitor.

Support of rigorous evaluation of community-driven PETS.

The evidence and recommendations shared in this note are derived exclusively from anecdotal and case study evidence. The primary reason for this is that the effectiveness of PETS (including CSO-led PETS) has not been evaluated using rigorous methods. As such, it is difficult to identify how much promise this method has – and how it can best be utilized. Funding a small number of rigorous evaluations of CSO-led PETS would be a public good in helping to identify the potential role expenditure tracking could play in strengthening health systems and spending.

Resources

If you would like to know more about PETS, the following resources provide cases and guidance on conducting public expenditure tracking:

- Amin, S., J. Das, and M. Goldstein, Eds. 2009. *Are you being served? New tools for measuring service delivery*. The World Bank: Washington, DC.
- Gauthier, Bernard. 2006. *PETS-QSDS in sub-Saharan Africa: A stocktaking study*. Draft, Montreal, QC: Institute of Applied Economics, HEC Montreal.
- Koziol, M., and C. Tolmie. 2010. *Using public expenditure tracking surveys to monitor projects and small-scale programs: A guidebook*. The World Bank: Washington, DC.
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- World Bank. PETS/QSDS Portal. <http://pets.prognos.com/prod/Guidelines.aspx> (accessed 31 July 2013)