

Participatory expenditure tracking



To track the flow of public resources through different levels of government.

Information is gathered from the central, local and service provider level. This method traces the amounts originally allocated to each level to see what share of these funds actually reach where they were supposed to. The aim is to identify any weak points in the system, in order to improve the quality of service delivery for users at the local level.

Steps in the process

1. Gather a team of people with knowledge about the budget you want to focus on, for example the health sector.
2. Select the budget programmes to track.
3. Determine what budget allocations were made to each programme.
4. Establish how much was transferred from the relevant government department in the capital to the district and local levels.
5. Establish any contributions from local government, user fees and/or NGOs.
6. Compare the budgets allocated to the programmes for the year in question with what was transferred and what was actually spent in that year. See what the money was spent on and compare it with what was planned. Remember to check expenditure to see how it benefits men and women. Make notes of what you find.
7. Summarise your findings.

8. Decide what to do next, together with relevant stakeholders.