

Tracer Study on REPOA Training Courses for Research Users: Budget Analysis and Public Expenditure Tracking System

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This brief summarises the results of a tracer study of Budget Analysis and Public Expenditure Tracking System (PETS) training courses for local councillors, staff of local government authorities (LGAs) and representatives of civil society organisations (CSOs). Between 2006 and 2009, REPOA conducted two budget-related courses: (i) Budget Analysis offered to representatives from CSOs; and (ii) Public Expenditure Tracking System (PETS) offered to councillors in district and municipal councils, employees in LGAs and staff of CSOs. Since these courses were completed, no systematic assessment of their impact has been undertaken. REPOA, therefore, commissioned a tracer study of the two courses so as to draw lessons from their implementation and outcomes.

Background to the Study

The study was a response to REPOA's need to assess the implementation of Budget Analysis and PETS training activities so as to identify challenges and draw lessons from the activities. The main objectives of the tracer study were to: (i) explore the opinions of the trainees and some of their employers on the relevance, adequacy and use of the training offered in the context of their employment functions; (ii) examine ways in which the knowledge and skills obtained in the training have been used to influence budgetary and expenditure outcomes and with what effect; (iii) suggest possible ways of enhancing the training courses so that they are more responsive to the needs of participants.

The main methodology was a quantitative survey. A questionnaire was sent to all participants of the two courses by e-mail or in a few cases by fax or post. Out of the 284 individuals who attended workshops, 92 or slightly more than 30% responded. Male participants in the courses outnumbered females by approximately two to one for both trainings and this pattern was reflected in the study sample. Data from the questionnaire was supplemented by group discussions and in-depth interviews with

some respondents and their employers, principally located in Dar es Salaam and Mwanza. Findings for each course were analysed separately before drawing overall conclusions, recommendations and policy implications for future trainings of this type.

Findings

I. Budget Analysis Training

Relevance of the Course

Almost half (48%) of the respondents found the topics as useful, 43% perceived them to be very useful, and less than 10% considered them as marginal which is very good. Female participants found the course topics to be less relevant; 20% of the women surveyed ranked the course topics as "marginal" compared with only 3% of the men.

Notwithstanding the overall high score for course relevance, significant differences in perceptions of individual course topics were apparent by assessing the proportions of respondents who graded the topics as "very useful." Three topics were considered to be "very useful" by around 60% of respondents, but three others scored far less: "Gender budgeting"

(30% of respondents); “Tanzania Government Noticeboard” (30%) and “Links of the budget to the National Strategy for Growth and Reduction of Poverty (MKUKUTA/MKUZA)” (43%). The seventh topic, “Understanding the budget framework” just made the grade at 52%.

Use of the Training

Respondents were asked whether the training had changed the way that they worked. Nearly all (96%) of the trainees responded positively, but the ways in which participants found the training to be useful in their work varied widely. About 60% of respondents reported that the training had improved their ability to analyse budgets and expenditure, increased their confidence in querying allocations, and helped them to work with others to increase transparency in financial matters at national and local levels. However, the training appeared to be less useful in increasing respondents’ confidence in requesting, getting and using financial documents, and promoting participants’ commitment to ensuring that their communities get allocated budget funds.

Practical Outcomes of the Training

Three-quarters of respondents had carried out a budget analysis since attending the course. Some good examples were given to support their positive feedback, a few of which are reproduced in Box 1.

Not all post-training analyses had tangible outcomes, nevertheless, the examples show that respondents were actively applying the budget analysis skills learned during their training. Outcomes were less significant in other aspects, particularly in the number of budget meetings attended by respondents and the number of financial documents received and read, which indicates that the workshops had imparted some valuable skills to participants but had not broadly contributed to setting up a more open budgetary system.

II. Public Expenditure Tracking System (PETS)

Relevance of the Course

Overall, the respondents found the course topics useful (70%) or very useful (15%). About 15% found them not useful/marginal or gave no response. However, taking the ‘very useful’ category as the most indicative of respondents’ perceptions, significant variations in the relevance of individual course topics were reported (see Table 1).

Box 1: Examples of Impact of Post-training Budget Analysis Carried out by the Trainees

- ✓ Provided the Ministry of Youth and Labour with data from a budget analysis done from the perspective of resources for youth in order to back up the Ministry’s case for getting an increased budget allocation from the Ministry of Finance.
- ✓ Have written articles critiquing the national budget (participant from media).
- ✓ Worked with the policy department in WaterAid to carry out a budget analysis of the water and health sectors. This has greatly helped to make the water engineers aware that their work is being followed up and to act more transparently & responsibly.
- ✓ I have been able to access the District (Karagwe) Water Department budget and organise an advocacy platform to discuss with the LGA officials the need to allocate more funds for the Water Department. The district is currently looking for additional funds for the water sector.
- ✓ Carried out a budget analysis for Babati District, Mbuyuni Village in Arusha Rural District (no specific outcome was mentioned).
- ✓ I have been able to participate in the Tanzania Gender Networking Programme (TGNP) budget analysis task team to analyse national budgets and identify opportunities/challenges for advocacy.
- ✓ The Mwanza Policy Initiative network of CSOs carried out a budget analysis for health and education for 2008/09 and is currently carrying out a similar analysis for 2009/10.

Table 1: Relevance of PETS Training Topics (% of Respondents)

Topic	Very useful	Useful	Marginal/ Not useful	No response
Introduction to the right to information	39	44	4	13
Legal framework for transparency in LGAs	63	24	4	9
Planning & budgeting process in LGAs	67	22	0	11
Gender budgeting	44	38	7	11
Importance of financial information	61	30	2	7
Public Expenditure Tracking System	70	20	2	8
Role of various stakeholders in operationalising PETS	46	39	4	11

Use of the Training

A large majority (87%) of respondents reported that the training had changed the way they worked. To further assess how the training was useful, respondents were asked whether the training had contributed to five specific skill areas: (i) Ability to discuss budgets/expenditures in council meetings; (ii) Confidence in requesting financial documents;

expenditures since their training. Most assessments were performed at the council level but other follow-ups were reported at ward, village, sector and project level. Of these respondents, 60% gave details of the types of follow-ups conducted that were made and, of these, more than half gave examples of good outcomes of these activities. Some outcomes are reproduced in Box 2.

Box 2: Examples of PETS Follow-ups and Their Outcomes

- ✓ A member of a CSO in Bagamoyo stated that his training to communities in follow-up of budgets and expenditures led to such communities having the confidence to complain to the Prime Minister about misallocations of funds during his visit to Bagamoyo which resulted in the sacking of some district staff in January 2010.
- ✓ In Ilolo District, two classrooms at one secondary school were built below standard. The contractor was ordered to re-do the classrooms. At one primary school a teacher’s house was left unfinished. We presented the findings of how the funds were used and the house was completed.
- ✓ In Kidodi Ward, Kimamba District, a Public Expenditure Tracking Survey was conducted, supported by JET to ensure that communities benefit from wildlife protection that was being carried out by the communities.
- ✓ Was able to stop a technical school in one of the villages in Tabora District from being sold to a private businessman. The sale would have deprived the village youth from getting technical training that they needed to start small businesses.
- ✓ I followed the expenditure of a local government authority (*Mtaa wa Kibonden*) and found that in 2006/07 a sum of Tshs 1.575 million was allocated for the construction of the *Mtaa* office but this amount had not entered the vote book. To date there is no explanation.

(iii) Ability in using financial documents to query questionable allocations; (iv) Working with others to increase financial transparency in councils; and (v) Greater commitment to ensure that communities get the budgeted funds. Between half and three-quarters of the respondents gave positive responses. In general, the councillors found the training to be more useful than the other two categories for participants which indicates their strong demand for such training. By skill areas, the lowest score across all respondents was 54% for “Using financial documents”.

Practical Outcomes of the Training

More than four-fifths of the respondents reported that they had carried out follow-ups of budgets and

However, while these efforts are commendable, one of the three main objectives of the PETS training was “Charting out a way forward for institutionalising a public expenditure tracking system (PETS) within local government authorities”. This requires creating a critical mass of stakeholders at all levels – from community to national level – working together to make government budgets and expenditures transparent and to ensure that actual allocations are consistent with the budgets approved in Parliament. Six indicators were used to assess whether the training had strengthened PETS in respondents’ districts.

Only a quarter of respondents had compiled and disseminated a simplified version of the PETS Guidance Manual, and less than half had carried out any training in budget analysis/PETS to stakeholders at ward and village level or even

within their own institutions. Fewer than half the respondents had sent financial documents to other stakeholders or monitored tenders. The conclusion is that the training did not contribute much towards institutionalising PETS at the local level.

Policy Conclusions and recommendations

The findings reveal that the two courses are relevant and useful though the results also revealed deficiencies in the courses: greater time and emphasis needs to be placed on imparting analytical skills, particularly in improving trainees' confidence and skills in getting and using financial documents. The contribution of the PETS training to the institutionalization of PETS at the local level was also found to be weak.

Based on the study evidence, the following recommendations were proposed: (i) A comparative analysis of PETS training by different institutions in Tanzania to see what works and what does not; (ii) A comprehensive review of the course curricula to strike a better balance in coverage of topics on core analytical skills versus background topics, and to strengthen linkages among the topics; (iii) revision of the facilitation methodology to a more practical, hands-on training approach.

Four policy implications were also identified. First, a government strategy is required to train key personnel in local government authorities in the use of financial documents. Secondly, the government needs to foster greater transparency in access to financial information. Thirdly, the level of female participation in the budget and expenditure process both in LGAs and CSOs has to be increased. Finally, training alone is not sufficient to institutionalise a PET system at national and local levels. This will require the active support of the government to establish the policy and legal framework for PETS as well as a robust and regular monitoring system and corrective action.

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