Budget tracking for beginners

An introductory guide

Contents

Acknowledgments

Introduction

> *'This is the people's money. People have a right to know.'* Rocio Campos, Centre on Budget and Policy Priorities

Budget tracking is increasingly being used as a development tool to ensure that government funds are used effectively and efficiently, and are not lost to corruption or siphoned off. Budget tracking helps governments, citizens and civil society organisations ensure that allocated public resources reach their intended beneficiaries.

This guide gives a short introduction to budget tracking and draws upon lessons from Tearfund's partners and from other organisations with experience in budget tracking.[1]

Who is this guide for?

This guide is primarily for Tearfund partners and those who run or work for civil society organisations, community-based organisations and faith-based organisations in the community. It provides a brief overview of what budget tracking is and how it can be applied practically, particularly at a local level. The guide also includes an outline of the risks and benefits of communities tracking the local budget.

Section 1: What is budget tracking?

1.1 Understanding budget tracking

Budget tracking is the monitoring by citizens and/or civil society of government spending. It enables communities to ask the question:

> *'Are public resources being used as planned and are they bringing the expected results?'*

Budget tracking is also known by other names, such as the 'Public Expenditure Tracking Surveys' (PETS) or 'evidence-based budget advocacy'. It is about 'tracing the flow of public resources for the provision of public goods or services from origin to destination'.[2]

The intention of budget tracking is to ensure that public resources reach their intended beneficiaries and that the funds are well spent, bringing value for money. It can be initiated by governments or by civil society, and can operate at a national, provincial, state or local level.

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[1] Much of the learning has come from Tearfund partner the Christian Council of Tanzania (CCT), as they have engaged in Public Expenditure Tracking Surveys and are more advanced in their budget tracking work compared to other partners. Where there has been useful learning from other partners, we have included reference to them in this guide. We hope that as more partners engage in budget tracking and advocacy, the wealth of learning will continue to grow.
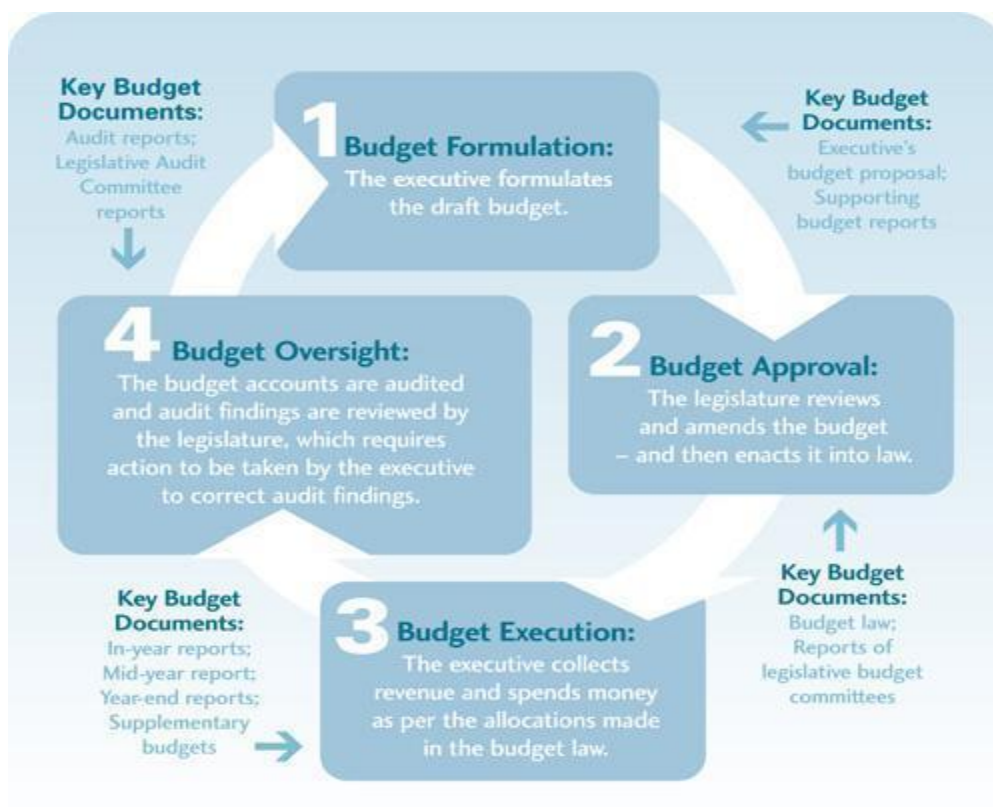
[2] Malena C *Public Expenditure Tracking,* Civicus and PG Exchange

1.2 The budget cycle

The process of setting a government budget, approving it, spending it and reporting on it, can be seen as a cycle.

Communities can be involved in different ways at each stage of the cycle, so that resources set aside for their benefit are used as effectively as possible. Communities can set up budget tracking teams (also known as PETS teams) to specifically engage in the budget process.

Depending on the context, some budget tracking teams are more able to engage with the budget at a particular stage of the budget cycle. For example, some budget tracking teams analyse expenditure reports and expose resources that haven't been spent as intended, rather than having a say at the budget formulation stage.

Key Budget Documents:
Audit reports;
Legislative Audit Committee reports

1 Budget Formulation: The executive formulates the draft budget.

Key Budget Documents:
Executive's budget proposal;
Supporting budget reports

4 Budget Oversight: The budget accounts are audited and audit findings are reviewed by the legislature, which requires action to be taken by the executive to correct audit findings.

2 Budget Approval: The legislature reviews and amends the budget – and then enacts it into law.

Key Budget Documents:
In-year reports;
Mid-year report;
Year-end reports;
Supplementary budgets

3 Budget Execution: The executive collects revenue and spends money as per the allocations made in the budget law.

Key Budget Documents:
Budget law;
Reports of legislative budget committees

Source: International Budget Partnership[3]

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[3] Source: *Our money, Our responsibility: A citizens' guide to monitoring government expenditures*: http://internationalbudget.org/publications/our-money-our-responsibility-a-citizens-guide-to-monitoring-government-expenditures/

Section 2: Why get involved in budget tracking?

2.1 Why get involved from a development perspective?

Budget tracking can lead to several positive outcomes for communities:

- Improved service delivery, as budgets are implemented instead of delayed or diverted
- Exposure of corruption and crime, as citizens notice when funds do not reach their intended destination
- Empowered citizens and a stronger civil society that has increased confidence to influence decisions that affect people's lives
- Stronger relationships and accountability between communities and people in power

> **Case Study: Magole District, Tanzania**
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> The PETS budget tracking team noticed that the community received 10 million Tanzanian shillings (around £3,700) for building a block of toilets for the school. The pit for the toilet block was built, but the toilets were not completed – resulting in the pit collapsing. The PETS committee followed this up by requesting a copy of the Bill of Quantity (the document stating materials needed to complete the job) and asking the contractors how much they had been paid. This enabled the PETS committee to establish that the contractors had only received 2.5 million Tanzanian shillings, leaving 7.5 million unaccounted for.
>
> The community exposed this by sending the information to the ward executive and then to the district executive council. As a result, the village chairperson resigned and the local authority provided additional funding to the community for them to install six new toilets. These new latrines are now being used, bringing a benefit to the entire community.

2.2 Why get involved from a biblical perspective?

In many areas the local church is ideally placed to engage the community in local budgeting processes. Participating in budget tracking processes provides an opportunity for the church to build relationships, empower the community to have a voice and ensure enhanced service delivery from local government.[4]

Accountability is at the core of Christian teaching, and religious leaders are often trusted figures in the community. The Bible commends good stewardship and condemns both greed and laziness towards finance.

> *'Be sure you know the condition of your flocks, give careful attention to your herds; for riches do not endure forever, and a crown is not secure for all generations.' (Proverbs 27:23–24)*

> *'Suppose one of you wants to build a tower. Won't you first sit down and estimate the cost to see if you have enough money to complete it?' (Luke 14:28)*

(See the appendix for a Bible study on financial accountability.)

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[4] For more information on the strategic role of the church in advocacy see Tearfund's TILZ site: http://tilz.tearfund.org/en/themes/church/church_and_advocacy/the_strategic_role_of_the_church_in_advocacy/

2.3 Why get involved from an advocacy perspective?

Budget tracking fits well with advocacy as it assists civil society in monitoring government spending on specific sectors and/or on tracking implementation of government spending at the local level.

It works particularly well with local-level advocacy as it enables communities to influence how the local budget is spent, helping to ensure that the money appointed by local government is used for its intended purpose and spent on issues that need addressing in the community.

Some Tearfund partners have begun to integrate advocacy into Church and Community Mobilisation (CCM).[5] This provides a good platform to begin budget tracking, as it:

- Enables the community to identify its strengths, weaknesses and opportunities
- Facilitates the community to identify needs and priorities and request the local authority to provide or increase the budget (in Uganda, the local authority chairperson noted that they want the communities to identify issues, and CCM enabled this)
- Empowers and creates confidence in the community, which helps to engage people in the principles of budget tracking and advocacy
- Enables communities to build relationships with those in power and opens up 'space' and opportunity for ongoing dialogue with local leaders
- Supports a community to identify all its available resources, which includes the availability of local government budgets.

Case Study: CCM in Uganda

In Uganda, Tearfund partner the Pentecostal Assemblies of God (PAG) have integrated advocacy into the CCM process. For communities that have been through the CCM process, PAG have trained community representatives in advocacy, who have in turn trained their community.

Communities have written letters to local government officials requesting a 'community dialogue' whereby political leaders and council officers meet with the community to discuss their advocacy issues. This has led to community dialogues being held, the local government providing new public services to these communities (such as roads, mobile health clinics, schools) and increased dialogue between communities and local government. PAG is now looking to build on this and encourage communities to engage in the local government planning and budget processes.

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[5] For more information and resources on Church and Community Mobilisation (also known as Umoja) see here: http://www.tearfund.org/en/about_us/what_we_do_and_where/initiatives/umoja/

Section 3: How do you engage in budget tracking?

3.1 Where to start

Budget tracking can work at any level. NGOs may wish to look at central government budgets to see whether money intended for a certain sector (eg health, education, roads) is allocated to the relevant department and being spent as intended. Or, if you work with local communities, you might wish to track the use of the local district budgets to see whether the local plans and services are implemented.

The suggestions outlined below are based upon budget tracking at the local level, but many of the principles can apply to national, provincial or state level budget tracking.

Before you start engaging in budget tracking, it might be helpful to:

- *Look at the current laws and policies*
  Carry out a careful analysis of the national laws relating to budget transparency – in many countries there are laws to protect freedom of information and accountability, enabling you to justify the reason for starting the budget tracking process. The International Budget Partnership is a civil-society organisation that developed the open budget survey resource, which is useful for finding out how much budget information is available in some countries.[6] If there is very little budget transparency and information available, consider advocating for a change of law or policies.[7]

- *Seek training and advice*
  It can be helpful to contact other budget tracking teams locally for advice, collaboration and shared training. Others may already have resources available in other languages too. The organisations listed in Section 6 might be able to help connect you with other budget tracking teams.

- *Identify and locate citizens' budgets*
  In more and more countries, citizens' budgets are being produced, containing key information presented in a way that everyone can understand. Citizens' budgets are useful tools for enabling civil society and communities to begin to engage in budget tracking and monitor the use of government funds. If there isn't a citizens' budget, and the budget is written in a language other than the language of the local region, it is worth asking the relevant authority (local/regional/national) to translate the budget so that it's accessible for all educational levels.

- *Contact the relevant authority*
  It is crucial to build a relationship with the relevant government department, local authority and/or village leaders, eg village development committees (VDCs), outlining your intentions and why you plan to begin budget tracking. It is important that the VDC and local authority understand that the budget tracking team are working with them and not against them.

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[6] Open budget survey: http://internationalbudget.org/what-we-do/open-budget-survey/
[7] For more information on how to advocate, see Tearfund's Advocacy toolkit:
http://tilz.tearfund.org/en/resources/publications/roots/1_and_2_advocacy_toolkit/

If you find no evidence of budget tracking anywhere in your country or region, try piloting the process with an interested local authority and village leaders, as this can provide a case study for others.

Case Study: Myanmar

In Myanmar, Tearfund partners are beginning to engage in budget tracking and are at the stage of working out where to start. In 2012, the Myanmar national government published for the first time a budget outlining its proposed spending. But the information it provided was only scant and therefore Myanmar is ranked at the bottom of the Open Budget Survey 2012. Furthermore, the national budget in 2013 showed that only 3.9% was spent on education and 4.4% on health – in comparison to 17% of the budget allocated to military spending. The partners are calling for increased budget transparency and for a citizens' budget to be produced, so that civil society organisations can track the use of funds in certain sectors and communities can track implementation at the local level.[8]

3.2 Create interest in budget tracking by mobilising communities

Churches and church-based organisations play a key role in creating interest in budget tracking within a community. They can inspire communities through a range of ways, such as sermons, drama sketches at village assemblies, discussion in CCM meetings, facilitating visits to other budget tracking schemes, or holding workshops on budget tracking.

> '*Tell the community what they can expect from their budget, using a village assembly or similar public event. It's good to use the same meeting to give the village council or equivalent group an opportunity to tell the community how they are planning to implement the budget.*' CCT staff member, Tanzania

Stories of successes from other neighbouring budget tracking teams can help mobilise communities to become involved in budget tracking.

Case Study: Tanzania

In Tanzania, the youth members of a neighbouring PETS team performed a drama sketch in a village assembly, to raise awareness of the possibility and benefits of community members having a say in the development and tracking of local budgets. The drama created interest and inspired the community to set up their own PETS team.

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[8] See 'Identify and locate citizens' budgets' (above) for more information on citizens' budgets.

3.3 Set up budget tracking teams

i) Forming a team
Ideally, budget tracking needs to be carried out by a budget tracking team that is elected by the village assembly or a similar community group. To ensure longevity, it is important the team is accountable to a pre-existing, local governance structure such as a VDC rather than being set up as a parallel structure.

Budget tracking teams are made up of volunteers. They can vary in size and include sub-teams focused on specific issues, but generally a good number is between 9 and 14 members. Anyone can be involved, but the best teams are:

- Dynamic, motivated and have time to engage
- Persistent
- Varied in skills, with some journalistic, legal or other relevant skills
- Not aligned to any political party
- Able to listen and represent the budget priorities defined by their community
- Able to coordinate closely with local authorities
- Mixed in age, gender and ethnic or work background.

ii) Training a team
Budget tracking teams need initial and ongoing training that is appropriate and context-specific. It is important that budget tracking teams are aware of local government planning and implementation processes, so they can effectively monitor the enactment and track the use of the funds. Often it's helpful to involve local government officials and VDC members in the training, so that they are supportive of the initiative.

Various organisations have developed tools to help train teams to influence and monitor local government policies and practices (for a full list see Section 6). Consider adapting and developing one of these tools to fit your particular context.

iii) Equipping a team
Teams need some resources to track delivery of the local budget, such as cameras, money or bicycles for transport, access to photocopying facilities, and possibly connections with the local media. Consider what resources the team already has available and how to equip it over the longer term.

It might also be helpful to link with and visit another budget tracking team working in a similar context, to provide inspiration and useful insight. Your local authority or other NGOs may be able to advise you of your nearest budget tracking team. The International Budget Partnership might be able to link you with its local partner in your region.

Questions to ask during a visit
What inspired the community to start budget tracking? How did they start? What have been some of the successes and challenges? What role does the budget tracking team play? What role do the community play? What are the key stages of the process? What skills do the budget tracking team need? What would they recommend to communities that are starting a budget tracking initiative?

Case Study: Participatory planning and budgeting in Nepal

Members of the Duhabi Child Club are funded by the village development committee to perform street dramas on subjects such as hygiene. (Photo: United Mission to Nepal)

Nepal's Local Self-Governance Act (1998) includes an opportunity for communities to be part of local development planning and budgeting through the Participatory Planning Process.[9] But most villagers have no idea that this process exists. They see the VDC funds as belonging to the government, not to them.

Furthermore, ongoing political instability means that VDC officials are appointed, not elected, resulting in high levels of patronage in many places, with funds awarded by local political elites to their own supporters.

The United Mission to Nepal (UMN) Advocacy Team looked for ways in which the planning and budgeting process could be put into the hands of ordinary people, where it belonged. UMN developed materials for local communities, drawing upon MS Nepal's work (now ActionAid), which they trialled.

People who had never been to a meeting before spoke out publicly, and communities saw that they could hold their leaders accountable. Things were starting to change!

The following year, VDCs funded over 20,000 USD of community driven projects. In Year 3, VDCs committed to funding community projects worth nearly 128,000 USD, while 172,000 USD worth of proposals were submitted at district level. All this for a cost to UMN of just 11,000 USD!

'We always thought that the VDC budget is government money and we had no right to this to deal with our concerns. But now I have learnt the VDC money is public property,' says Himali Khatri.

Adapted from 'Participatory Planning pays off' by Lyn Jackson and other UMN staff, Footsteps 93.[10]

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[9] The Act provides for community and ward-level meetings where people can voice their concerns and propose small-scale development activities that would meet their needs. The communities' suggestions go to the village development committee (VDC, also known as village development teams in some countries) via ward representatives, and the VDC uses the suggestions to develop its budget and plans (in Nepal, a VDC is made up of nine political subdivisions called wards). Larger projects that might cover several VDCs are proposed at district level.

[10] For the full story see: http://tilz.tearfund.org/en/resources/publications/footsteps/footsteps_91-100/footsteps_93/participatory_planning_process_pays_off/

3.4 Identify the issue to monitor

> '*Identify the scope of the audit you want to carry out. Do this based on the needs of the community.*' PETS member, Tanzania

Once appointed by the village assembly or a similar group, the budget tracking team needs to work with the VDC to track the budget on issues that have been agreed on in public as a priority. For communities that have been through CCM, this process might have enabled them to identify priority issues in the community that the budget tracking team could start working on (see Section 2.3).

Generally, budget tracking teams stick to one or two sectors, or focus on one particular budgeting issue at a time (eg local health services or monitoring the local school budget). This point of focus needs to be identified, based on the needs of the community. It should also be reviewed from time to time, to assess whether the focus is still relevant, or whether it needs to change.

i) Identify the stakeholders

> '*Develop a clear understanding of how budgets are managed in your locality.*' CCT staff member, Tanzania

Budget tracking teams need to have a clear understanding of who influences the budget the most. They also need to be aware of who is responsible for implementing various stages of the project/issue being monitored.

For example, the budget tracking team might need to find out the following: who has responsibility for the funds in the local district; how the funds transfer from the local district to the school; who is involved in this process; who is constructing the school, and who the beneficiaries are.

It might be helpful for budget tracking teams to conduct a stakeholder analysis to help them understand the different types of stakeholders and the relationships between them, eg decision-makers, implementers, direct and indirect beneficiaries.[11] Stakeholders may include the village leaders, local school and health clinic staff, local authority office staff, local councillors, etc.

For a useful stakeholder analysis tool, see Tool 25 of Tearfund's Advocacy toolkit.[12]

ii) Power and relationships

> '*The village leaders serve the people, and not the other way around.*' PETS team, Kilosa, Tanzania

Budget tracking teams need to be aware of the power structures within their communities, both official and unofficial. They should ensure they represent the poorest and most marginalised people, as opposed to those with the loudest voice and strongest influence.[13]

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[11] For more information on stakeholder analyses and useful tools, see Section E2 of Tearfund's Advocacy toolkit: http://tilz.tearfund.org/~/media/Files/TILZ/Publications/ROOTS/English/Advocacy%20toolkit/Second%20Edition/Tearfund Advocacytoolkit_E2%20Advocacy%20Cycle%20Stage%202%20-%20Research%20and%20analysis%20%20Stakeholders.pdf

[12] Tearfund's Advocacy toolkit can be found here: http://tilz.tearfund.org/~/media/Files/TILZ/Publications/ROOTS/English/Advocacy%20toolkit/Second%20Edition/Tearfund Advocacytoolkit.pdf

[13] For further tools on how to analyse and understand power, see Section B2 of Tearfund's Advocacy toolkit:

Case Study: Challenging power in Mitaa, Tanzania

Mitaa PETS committee by the water project
(Photo: Melissa Lawson)

In Mitaa, Tanzania, the budget tracking team challenged a Member of Parliament (MP) who was abusing his power at the expense of the community.

A local MP wanted to buy some land that was a community water source and an area designated for a new water project. Land can only be purchased after agreement with the village assembly, but in this case the MP forged signatures in order to get hold of the land.

The budget tracking team took up the case with the district officer, who then raised it with the commissioner for land. Consequently, the MP failed to obtain the land, and the community water project went ahead.

3.5 Analyse the budget

Communities and budget tracking teams can engage throughout the budget cycle. See Section 1.2 for a diagram outlining the budget cycle.

i) Budget formulation stage

This is when the government drafts its budget, based on estimated income and expenditure.

Communities and budget tracking teams should advocate and influence the draft budget so that it benefits poor communities. Often budgets are optimistic, and budget tracking teams can hold local authorities to account if they produce budgets that are unrealistic or if revenues (eg income from taxes, aid, etc) and proposed public expenditure do not balance.

ii) Budget approval

At this time, the final agreed budget should be shared by the government. At this stage it is important to scrutinise the budget and gain a clear understanding of what has been approved. Request that an easy to understand citizens' budget be produced and widely publicised.

iii) Budget execution

At this point in the cycle the budget is being spent. This is a crucial stage for budget tracking, as

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http://tilz.tearfund.org/~/media/Files/TILZ/Publications/ROOTS/English/Advocacy%20toolkit/Second%20Edition/Tearfund Advocacytoolkit_B2%20The%20why%20of%20advocacy%20-%20Power%20and%20politics.pdf

budget tracking teams can track the use of the funds to see whether the money approved is being spent as allocated, that the money arrives where it is meant to, and that the funds are well used.

For example, a budget tracking team could track the building of a local health clinic. From the local budget they could find out the amount allocated for the clinic and then establish how this will be implemented. The committee could find out who the building contractors are, visit the clinic site, and speak to the builders and the local community so that they monitor implementation of the project.

iv) Budget oversight

At this stage, financial expenditure and external audit reports are produced, outlining the amount actually spent on implementation.

Budget tracking teams can analyse the documents against the original budget to see whether the money has been spent as intended. The original budget will inevitably vary in some ways from the final expenditure report, but it is important to analyse the data and look out for any discrepancies or anything unusual.

The budget tracking team can then raise awareness of these issues with the wider community and ask questions of their local leaders, such as why classrooms budgeted for were not built or why clinics are unequipped.

3.6 Follow up

Being aware of funds going missing or not being well used is only part of the process – teams need to advocate for change based on their findings. Following up can bring benefits such as a classroom, a health clinic or a water project being completed.

> *'The right to development is ours and we should demand it. We might be underdeveloped simply because we don't follow up!'* Chairperson, Magole PETS team, Tanzania

Top tips when following up:

- Be persistent.
- Where appropriate, involve the VDC and wider community, so together you challenge the relevant authority (eg raise the issue in a public meeting/village assembly).
- If other options fail, consider approaching the government department at the regional or national level (perhaps through an MP) or refer the issue to the Anti-Corruption Commission or similar national body.
- Use the media to highlight the issue.

For further advice on how to advocate and follow up, see Tearfund's Advocacy toolkit.[14]

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[14] Tearfund's Advocacy toolkit can be found here:
http://tilz.tearfund.org/~/media/Files/TILZ/Publications/ROOTS/English/Advocacy%20toolkit/Second%20Edition/Tearfund Advocacytoolkit.pdf

Section 4: What is good practice in budget tracking at the local level?

Top tips from budget tracking teams in Tanzania

Budget tracking requires determination. Budget tracking teams (PETS) in Tanzania have learnt to follow the funds practically by visiting venues, such as schools or health clinics, and talking to those on the ground to find out whether the right materials were used or the necessary equipment was provided. Here are some Tanzania PETS committee members' top tips:

- Take the district budget and expenditure reports.
- Observe how spending is broken down into sectors for each district.
- Identify an issue to monitor (eg a local school) and establish how much was given for your village for the issue you are looking at. Sometimes the budget is not broken down by village. In which case, take the whole budget and divide it by the numbers of villages in the district.
- Gather as much other information as possible on the issue you are monitoring, such as: accounting records, Bill of Quantities,[15] documents recording purchase and movement of materials, receipts of cash transfers, labour records (showing the number of people hired each day), etc.
- Conduct analysis of the budget and expenditure reports.
  - Look for discrepancies: does income match total expenditure?
  - Look for language that is unclear, such as 'other use' for significant amounts of expenditure.
  - Check numbers, eg, if looking at the budget for a local school, check numbers of salaries and market rates.
  - If looking at a construction project, compare the amount budgeted against the Bill of Quantities.
  - Visit the site – if a construction project, check the builder received the quantity, quality and type of materials outlined in the Bill of Quantities.
  - Talk to beneficiaries to establish what they know and their thoughts, eg pupils and school teachers.
- Collate all your information and hold a public hearing to make sure everyone gets a chance to be involved.
- As much as possible, try to understand the root causes and impact of any budget issue, and identify what can be done to resolve it. It might be helpful to use a problem tree such as the one on page 76 of Tearfund's Advocacy toolkit.[16]

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[15] A Bill of Quantities is a document stating what materials are needed to complete a project. For construction projects, it would be written by an engineer.

[16] Tearfund's Advocacy toolkit can be found here:
http://tilz.tearfund.org/~/media/Files/TILZ/Publications/ROOTS/English/Advocacy%20toolkit/Second%20Edition/TearfundAdvocacytoolkit.pdf

Section 5: What are some of the challenges with budget tracking?

i) Getting access to information can sometimes be problematic

> *'Sometimes a budget can be difficult to get hold of and difficult to understand.'* Chibelela PETS team, central Tanzania

Budget tracking teams often struggle to get information from decision-makers, which can be frustrating. Consider first writing a letter to the relevant institution and, if unsuccessful, applying to a higher institution (eg the regional authority or the national ministry). Outline why you need access to the information, and provide documentation and letters to demonstrate this.

ii) Language can be hard to understand

Some of the budget lines might be difficult for budget tracking teams to decipher, as they are technical and require further explanation. Budget tracking teams should keep asking questions to try to understand what is written.

Case Study

In Chibelela, Tanzania, the budget tracking team analysed the district budget and learnt that the local school was expected to receive 14 million Tanzanian shillings (approximately £5,000). The budget tracking team approached the school and asked for information on how it had spent these funds. Through analysing the report from the school, the budget tracking team noticed that around 1.47 million Tanzanian shillings (approximately £540) was allocated to 'other use'. The budget tracking team wrote to the school board to ask them what 'other use' was for, and received various explanations. In the end, they contacted their ward councillor for help and support. The issue is ongoing.

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iii) Market prices change

Another common difficulty is the time that passes between the budget approval stage and the budget implementation stage, which could lead to inflation and therefore increased cost. So, for example, building materials may triple in price and render the project impossible to achieve within the current budget.

In this circumstance the budget tracking team may find itself defending the local authority before the village assembly and explaining why materials have not been delivered or buildings have not been finished.

Case Study

In Chibelela, Tanzania, the PETS team has helped the village development committee, as well as exposing misuse of funds. It has reassured the community when there was a good explanation for the use of funds – such as inflation causing materials to be more expensive than originally budgeted for. Over time, the community has built up trust in the budget tracking team.

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iv) Failing to get a reply from officials

Local authorities might view budget tracking teams as adversaries – teams that are searching for their mistakes. It is therefore crucial to develop relationships from the start, to build trust and to be clear about your intentions.

v) Risk of bribery

Budget tracking team members might be offered bribes, and in some cases may even be threatened. The team needs to develop strong relationships with the community, be trustworthy and be transparent about its activities.

vi) Following up can be difficult

Following up on the findings of budget tracking is often the hardest and most crucial part, as it may require confronting those in power. Use public forums (eg village assemblies) to highlight issues, and work with the community to challenge the relevant authority. See Section 3.6 for more ideas on how to follow up.

Case Study

In Chibelela village, Tanzania, the budget tracking team decided to follow up on a newly installed water project that was not functioning. They obtained the Bill of Quantities from those who were commissioned to construct it, and found that 2.5 million Tanzanian shillings (more than £900) had been wasted. They reported the issue to the village officer and then to the local councillor. Unsatisfied, the budget tracking team then wrote to the Anti-Corruption Commission. They discovered the village chairperson and village executive officer were involved in fraud, and both subsequently resigned from their posts. The budget tracking team now have the expenditure report and are calling for the money to be recovered.

Section 6: Next steps

We hope this guide has inspired you with what could be achieved through budget tracking initiatives. As it is only an introduction, if you are considering beginning budget tracking you might want to take some of these next steps:

- Read the resources outlined below.
- Contact some of the organisations mentioned in this booklet.
- Find out about any budget tracking that is already being done in your country.
- Research and familiarise yourself with the national laws and policies relating to budget transparency in your country that are applicable to your context.
- Consider how budget tracking could be integrated into your current programmes, such as any church community mobilisation work you are doing.
- Consider linking budget tracking to your advocacy work – perhaps track the budget on advocacy issues you are already working on.

6.1 Further reading and resources

Tearfund's Advocacy toolkit
Roots 1 and 2: Advocacy toolkit (2014)
http://tilz.tearfund.org/en/resources/publications/roots/1_and_2_advocacy_toolkit/

Tearfund's resources on governance and corruption
http://tilz.tearfund.org/en/resources/policy_and_research/governance_and_corruption/

Why advocate on governance and corruption? (2012)
This booklet highlights practical actions that can be taken to combat corruption and promote good governance.

Transparency and accountability initiatives – do they really make a difference? (2013)
This short report assesses the impacts of transparency and accountability initiatives (including budget tracking), and recommends ways to strengthen these initiatives.

Following the money: A quest for social accountability in Tanzania (2013)
Joint research by Tearfund and Christian Council of Tanzania on the impact of PETS, the successes and challenges.

Other resources and information
CAFOD, Christian Aid, Trocaire (2007) *Monitoring government policies: a toolkit for civil society organisations in Africa*
This is a general toolkit for civil society organisations engaging in policy monitoring, including budget tracking.

Karin Mader et al (July 2013) *Public Expenditure Tracking in Tanzania: how to make it work effectively. A guide for CSOs, CBOs and NGOs*

Vivek Ramkumar, The International Budget Project (2008) *Our money, our responsibility: a citizens' guide to monitoring government expenditures*
This is a toolkit for civil society organisations looking at local government expenditure.

World Bank Open Budget Portal
http://wbi.worldbank.org/boost/
BOOST collects and compiles detailed data from certain countries on public expenditures from national treasury systems and presents it in a simple user-friendly format.

Action Aid (2011) *Budgets, Revenues and Financing in Public Service Provision*
This resource covers the budget cycle, revenue and taxes, and fiscal decentralisation, and includes a more hands-on, practical guide at the end.

Carmen Malena, Civicus *Public expenditure tracking*
This short PDF describes public expenditure tracking, how it's done, its benefits and challenges.

Jeff Hall, World Vision (2010) *Citizen, Voice and Action: Helping communities realise the power within*

This is a grassroots resource for practitioners, and encompasses the theory and practicalities of community-based advocacy – including budget tracking.

International Budget Partnership (2012) *Grassroots Mobilization for Budget Advocacy*
This report summarises learning from the field on mobilizing communities for budget advocacy.

Integrity Action (2014) *A practical guide to community integrity building*
This guide is particularly useful for looking at how to engage communities in the broader issues of transparency and good governance.

6.2 Useful organisations and networks

Action Aid
http://www.actionaid.org/

CIVICUS: World Alliance for Citizen Participation
http://civicus.org/index.php/en/

Integrity Action
http://www.integrityaction.org/

International Budget Partnership
http://internationalbudget.org/

Norwegian Church Aid
http://www.kirkensnodhjelp.no/en/

Plan International – governance programme
https://plan-international.org/about-plan/how-we-work/governance/governance/

World Vision International – Citizen Voice and Action programme
http://www.wvi.org/article/citizen-voice-and-action

6.3 Definition of key terms and acronyms

CBO: Community-based organisation

CCM: Church and Community Mobilisation

CCT: Christian Church of Tanzania

PETS: Public Expenditure Tracking Surveys

NGO: Non-governmental organisation

VDC: Village development committee, also known as village development team

Appendix

Financial accountability Bible study (based upon *Footsteps* issue 76, by Prince David, Tearfund's Country Representative for India):

Ezra 8:28–34

Twelve men were selected by Ezra to carry gold, silver and bronze articles to Jerusalem. The articles were weighed beforehand and accounted for at the time of delivery. They were given instructions: 'You as well as these articles are consecrated… Guard them carefully until you weigh them out in the chambers of the house of the Lord' (Ezra 8:28–29).

Accountability is about being responsible for fulfilling one's duties and obligations. The twelve priests were required to carry out priestly duties, which included protecting temple property. They fasted to seek God's protection for their journey. The journey was long and they were exposed to potential attacks by bandits.

Biblical accountability begins with taking responsibility for one's own actions and making a conscious choice of allowing God and others to help in accomplishing what is right.

We are accountable to God: Asking God for protection was a sign of dependence on God and accountability to him. See also Romans 14:12 and Hebrews 4:13.

- Identify different ways in which you show dependence on God, especially in challenging circumstances.

We are accountable to ourselves: The twelve men were consecrated and there was no place for stealing or deception. By being accountable to their calling they stayed pure in heart. See also Psalm 139:23–24.

- How does your daily work reflect God's purpose for your life?

We are accountable to others: Ezra's men were accountable for protecting the valuables and each other's lives on the journey. Likewise, in 1 Corinthians 12:12–18, Paul describes church members as members of one body, responsible for and accountable to each other.

- What activities can you introduce in your church for members to experience greater connectedness? (budget tracking)

Pause to reflect: how can we become more accountable? This is a vital first step for any church-based budget tracking project.