Health Budget Tracking at Local Levels: A Training Manual for Uganda’s Youth Leaders and Advocates

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Health Budget Tracking at Local Levels: 
A Training Manual for Uganda’s Youth Leaders and Advocates

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PIM 75

A capstone paper submitted in partial fulfillment of the requirements for a Master of Arts in Sustainable Development at SIT Graduate Institute in Brattleboro, Vermont, USA.

May 27, 2017

Advisor: Jeff Unsicker, Ph.D.
ABSTRACT

Uganda’s decentralization policy was introduced in 1997 under the Local Government Act to transfer power from central government to local government levels. The main purpose was to promote participation of all citizens in decision making processes to enhance responsibility and accountable monitoring of services delivered to citizens at all levels. The policy “aimed to achieve efficiency and effectiveness” in services delivered and managed at lower levels (Kebba & Ntanda, 2005). But how were citizens at local levels going to participate in accountability processes? How would they monitor the quality of services delivered under this policy framework? In what ways were they to be included in decision making processes?

The core of this capstone is a training manual on health budget tracking that targets young leaders and advocates at the district and sub-county levels. The manual proposes a step by step budget tracking guide to assess the effectiveness of the decentralization policy in achieving its objectives. It specifically focuses on healthcare services delivered to citizens at the local levels while at the same time illustrating how the social accountability method works. Situated in Uganda, this study merges my reflections and learnings through research and practice about budget tracking as a social accountability method used in citizen-led advocacy. The manual is divided into five sections with an introduction to youth engagement in social accountability, an overview to budget tracking, and information about the health sector and power structures at the local to central government levels in Uganda. Ultimately, the paper also suggests some actions users can take at the end of the budget tracking process.

Disciplines

Advocacy and social accountability | Policy, Politics, and Social Change | Budget Tracking | Youth in Social Accountability Processes
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Date: May 24, 2017
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Last but not least, I would like to recognize the important role my family and close friends played since the beginning of this journey. The love, prayers, and support in many different ways made this all worthwhile.

I dedicate this capstone to my Mother, Ms. Mutesi Faith E. Thank you for believing in the power of education; for providing it to your children; and advocating for it in your community. You are my inspiration.

This capstone is also dedicated to youth leaders in Uganda, especially those making change at the local level in upcountry districts. You are the change our country needs and I believe in what you do.

God bless you all.
ABBREVIATIONS

General

CSBAG: Civil Society Budget Advocacy Group

SDGs: Sustainable Development Goals

WRA: White Ribbon Alliance

IBP: International Budget Partnership

GPSA: Global Partnership for Social Accountability

Manual

NMS: National Medical Stores

CAO: Chief Administrative Officer

HC: Health Center

DFO: District Finance Off
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INTRODUCTION

In the current age of sustainable development goals (SDGs), policy advocates and development practitioners are incorporating social accountability and evaluation mechanisms into their work now more than ever (Fukuda-Purr and McNeill, 2015, and United Nations, 2015). Similarly, they recognize that participatory approaches that enable citizens to take part in decision making processes are essential for successful monitoring, evaluation, and accountability; and for influencing policy changes that uphold rights and dignity of all. Budget tracking is one key social accountability method used by advocates and local constituents to monitor use of public resources and determine whether funds are adequate to meet public needs.

Working as an Advocacy and Accountability Graduate Intern at the White Ribbon Alliance (WRA) Secretariat in Washington DC, I was introduced to social accountability as a form of citizen-led advocacy for safe motherhood and improved maternal healthcare services. The alliance unites advocates from 14 fully affiliated and autonomous National Alliances tackling specific maternal healthcare issues in their respective countries (White Ribbon Alliance website, 2017). Among other responsibilities, I worked on the “social accountability toolkit project” that mandated me to research and document six methods of social accountability that included; budget tracking, citizen hearings, community scorecards, maternal health death reviews, petitions, and community-based monitoring systems. This experience inspired me to incorporate these mechanisms into the advocacy work I do with youth. Particularly, I sought to incorporate these approaches to the programs of Re!gnite Africa — a Ugandan youth-led advocacy and capacity development organization I founded. Young people
have untapped potential to contribute to development at various levels in their communities and budget tracking is one key way to do this.

Specifically, I chose to create a training manual synthesized with knowledge and skills related to budget tracking — an advocacy and social accountability method used in many countries — that can be applied to advocacy work for improved quality of services delivered in their local communities.

This training manual focuses on healthcare access as an illustration for young leaders and advocates seeking knowledge and skills on how to track budget allocated to local government. Hopefully, the product can be improved, piloted and adapted by colleagues at Re!gnite Africa and other youth organizations in the country and region at large.

In proposing a health budget tracking manual, this research attempts to assess the effectiveness of the decentralization policy in achieving its objectives with a special focus on service delivery of healthcare for all while at the same time illustrating how the method works for youth advocates and others to adopt. The same methods could be used to advocate for policy decisions related to education, unemployment, the environment, and other social issues in future.

Consistent with the guiding principles of a Policy Advocacy course-linked, product-focused capstone, I have drafted and presented herein a training manual. The presentation of the manual is preceded by an introduction, an overview of the advocacy context, a description of the methodology and methods, and my reflections and recommendations. The manual itself has five sections, moving from: an introduction and purpose to an overview of Uganda’s local governance structure to a step by step guide on carrying out budget tracking. Among other key elements of the context discussed is Uganda’s 1997 decentralization policy and a brief description of Re!gnite Africa. I hope that users
of this manual will generate new data that measures the effectiveness of the decentralization policy and ways how it can be improved if it is not working.

**CONTEXT**

Uganda is a small landlocked country (93,065 mi²) located in the eastern region of Africa and has a population of 34.6 million people (Uganda Bureau of Statistics, 2017). Our generation of youth makes Uganda one of the world’s youngest nations with more than 78% of the population below the age of 30 while 52% is below 12 years (Uganda Bureau of Statistics, 2017). It neighbors Kenya to the east, South Sudan to the north, Democratic Republic of Congo to the west, and Tanzania to the south with Rwanda and Burundi in the south western part. Uganda uses a democratic system of governance with Yoweri Kaguta Museveni as the current President who has ruled the country for over 31 years now. The country has 112 districts with each having special representation to the parliament of Uganda.

**Decentralization Policy in Uganda**

Like many countries in sub-Saharan Africa, Uganda adopted a decentralized system of governance to transfer power from central government to the district and lower levels. The country’s decentralization policy was introduced in 1997 under the Local Government Act with the aim of promoting participation of all citizens in decision making processes, especially those at the local levels, to enhance responsible and accountable governance. The policy also “aimed to achieve efficiency and effectiveness of services delivered” and managed at the local levels (Kebba and Ntanda, p. 2, 2005). Mugabi (n.p, 2004) describes Uganda’s Constitution’s legal framework with the following guiding principles for the implementation of Uganda’s decentralization:
a) The state shall be guided by the principle of decentralization and devolution of governmental functions and powers to the people at appropriate levels where they can best manage and direct their own affairs.

b) The system shall be such as to ensure that functions, powers and responsibilities are devolved and transferred to local government units in a coordinated manner.

c) Decentralization shall be a principle applying to all levels of local government and in particular, from higher to lower local government units to ensure people’s participation and democratic control in decision making.

d) The system shall be such as to ensure the full realization of democratic governance at all local government levels.

e) There shall be established for each local government unit a sound financial base with reliable sources of revenue.

f) Appropriate measures shall be taken to enable local government units to plan, initiate and execute policies in respect of all matters affecting the people within their jurisdiction. Persons in the service of local government shall be employed by the local governments.

g) The local governments shall oversee the performance of persons employed by government to provide services in their areas and monitor the provision of government services or the implementation of projects in their areas.

The implementation of the policy has led to the creation of local councils and district leadership committees triggering an increase in citizens’ engagement in leadership of their communities, and easing implementation of programs such the universal access to primary education (Mugabi, 2004). However, this progress in participation has not directly translated into improvement in service delivery or development of communities in general. Other studies show that “there has been no
improvement in education and health services with many health status indicators either stagnating or worsening (Decentralization and Rural Service Delivery in Uganda, p. IV, 2017)”. This perhaps explains the high mortality rates in the country or the rise of many cases of adolescent girls suffering from HIV/AIDS with 500 girls being infected with HIV/AIDS every week (more about this in the manual). Citizens at the local levels have not consistently or effectively participated in decision making or even service delivery accountability processes, especially those from marginalized groups. In addition, there is little to no citizen-led accountability of how much progress has been made since the establishment of this policy.

**What did decentralization policy reforms mean for the health sector?**

Decentralization reforms to healthcare, like other sectors, were expected to bring services and power closer to the people. This meant building local capacity, responding to local health needs and improving accountability about the quality of services provided at the district to local levels across the country (Bashaasha *et al*, 2011). Key improvements were expected in the areas of: utilization of health services, better quality of healthcare and a decline in the rate of illness or death among people (Bashaasha *et al*, 2011). This meant that every person at the local level was expected to get better healthcare services than years before; there was hope for a better healthcare system than that previously managed at the central government level.

**Local Governance Structure**

Power at the local government level is decentralized; with the district as a unit with lower local governments and administrative units (Kebba and Ntanda, 2005 and Mugabe, 2004). For example, Mugabi (2004) lists district local councils as:

a) the District or City Council
b) the Municipal Council
c) the City Division Council
d) the Municipal Division Council
e) the Sub-County Council
f) the Town Council

The Administrative unit councils in a district are:

a) the County Council
b) the Parish or Ward Council
c) the Village Council

Decisions are made from the administrative to the district local councils in a bottom-up approach and leaders who head these councils are selected in a democratic way. There is special representation of youth, people with disabilities, the elderly, and, in some cases, women on each of these councils.

However, many have questioned the transparency in the selection of these individuals; that this representation has not been effective in representing all issues of these categories of people (Please refer to section two of the manual for more information). This is why the work of civil society organizations, nonprofit and other entities - that work to ensure that government systems are effective – is very important.

**Role of Re!gnite Africa**

Re!gnite Africa is a youth-led and youth-focused development organization that provides a platform for “young people and mid-career professionals to develop critical thinking and access career development opportunities, life and policy advocacy skills to become more self-aware, industrious, employable and socially responsible citizen” (Re!gnite Africa website, n.d). Among other programs,
the organization focuses on involving youth in policy advocacy, an approach that emphasizes building skills in advocacy and citizen engagement. Using activities such as advocacy trainings, online blogging, and social media campaigns, the organization strives to introduce and orient youth leaders to the practice of advocacy from an informed perspective. The organization also carries out a competitive annual leadership and career development program that equips youth with skills in leadership, problem solving and advocacy for social change in their communities.

In implementing this work, Re!gnite Africa has discovered a big gap in knowledge and skills for youth people, and more work needs to be done at the local level where services and development opportunities are limited. In addition, majority of vulnerable populations live in villages where basic services and resources are insufficient. Therefore, trainings to build advocacy and social accountability expertise of youth leaders at this level is not only important but is urgently needed. This training manual introduces youth leaders to budget tracking with and on behalf of their communities but also presents Re!gnite Africa with an opportunity to expand its work to ignite citizen-led advocacy and action led by youth at local levels.

**METHODOLOGY**

The core of this capstone is a training manual on health budget tracking. I chose this social accountability method after consultations with the Re!gnite Africa team, key informants on issues of youth engagements in social accountability, and my own deductions from conversations with a few youth leaders in Uganda. Furthermore, there is a need for informational resources that educate and engage young advocates in social accountability efforts about social issues such as healthcare for all at the local government levels.
Inspired by the White Ribbon Alliances’ citizen-centered model of advocacy, I believe that a tool such as this one will add value to youth-focused advocacy and accountability trainings that seek to engage with young leaders and advocates at local levels. On the other hand, Uganda’s decentralization policy has always intrigued me. After reviewing available literature, I discovered that some authors argue that the policy has been effective while others argue that it has been ineffective. However, there is little to no information about the original policy – including specifications and clauses - and parameters to guide measurement of its level of effectiveness.

**Methods**

I heavily relied upon practitioner research from sources such as the International Budget Partnership (IBP), Global Partnership for Social Accountability (GPSA) and the WRA’s secretariat database from different national alliances’ experiences. In addition, I conducted detailed interviews with eight key informants in the field of social accountability, budget tracking and youth engagement in advocacy processes to get a practical understanding of the context and strategies that have worked in the past. The interviews were aimed at getting a deeper understanding of the technicalities of the research topic, and a platform to explore personal experiences and analyses of issues related to the study. Key informants were specifically chosen because of their experience and expertise working with various government and private sector entities on budget tracking, health advocacy and youth engagement matters at local levels within Uganda and the Sub Saharan African region. They were:

- Dr. Aminu Magashi, Founder of Africa Health Budget Network based in Nigeria
- Mr. Julius Mukunda, the Executive Director of Civil Society Budget Advocacy Group (CSBAG) in Uganda
- Mr. Amos Zikusooka, Senior Technical Advisor at FHi 360 Kampala Office, Uganda, and a key advisor at Re!gnite Africa
- Mr. Batanda Paul, a seasoned public servant and Town Clerk of Bushenyi - Ishaka Municipal Council
- Mr. Moses Ngolube, a Social Accountability Advisor at the White Ribbon Alliance Secretariat
- Mr. Ahmed Hadji, a well-known national youth leader and Team Leader at the African Youth Development Link
- Mr. Martin Wanzala, a trained social worker and Co-founder of Allied Youth Initiative - Uganda
- Ms. Diana Tibesigwa who works with youth groups at district levels to carry out budget tracking awareness activities.

**Scope:** This study was carried out at a national level. However, the manual that has been developed herein targets youth leaders and advocates working especially at the local government levels of district, sub-county and country levels in different parts of the country.

**Limitations to the Study**
The process of data collection has been limited by the following issues:
The process of obtaining information to support this research was difficult and often slow. I was interested in getting access to a copy of the original 1997 decentralization policy document with details of the policy guidelines, structure and parameters of implementation. This would have informed my understanding of specific commitments made under the policy framework, especially on matters regarding specific sectors such as health. However, information about this is hardly available. Additionally, access to these documents from government offices was near impossible and online information platforms do not have up-to-date data.
The time of this study was limited. Ideally, it takes practitioners between six months to one year to develop similar training manuals because of the participatory nature under which they are developed. However, my team at Relgnite Africa has not be able to collectively review and contribute to the development of this manual because of the limited time under which I had to gather information. The geographical distance – with me being away from home during the time of this research - made it harder. This explains my submission of a water marked draft that will hopefully be improved by the team for piloting in the near future.

It was a challenge trying to communicate with some key informants. Scheduling virtual meetings was hard because of the different time zones and physical barriers to our communication. Working from a more digitalized world in America, it was easier for me to propose online communication channels such as Skype/WhatsApp calls, yet these channels are not often used to obstacles such as poor connectivity.

REFLECTIONS AND RECOMMENDATIONS

This was a ‘learning through practice’ experience that came with its own challenges. As mentioned earlier, this internship introduced me to social accountability as an approach and tool used to advance advocacy work especially at the grassroots levels. This was a great opportunity for me to learn through practice by developing a health budget tracking-training manual. However, in the process of putting to use the knowledge I gained from the inquiry and interviews about budget tracking, I realized that practical learning about technical topics such as budget tracking requires constant consultation with experts, and engaging in conversations because theoretical research is not enough. This is why key informants were very instrumental in helping me break down the language
to suit the understanding of my target audiences and myself. This experience has also particularly been beneficial to my thinking and practice as an advocate.

In terms of setting targets, it is always important for us to be realistic about what we set out to do. Starting out, I thought that I would be able to finish my first draft of the capstone by end of February to enable colleagues at ReIgnite Africa to make contributions. I did not factor in challenges that could slow my study, such as my new role as a Policy and Campaigns Fellow at Oxfam America and delays cited under limitations of this study. Perhaps it would have been less hectic had I started my research earlier. This would have given me enough time to plan interviews; review processes with the team back home in achieving a participatory manual development process.

It is important to be intentional about the key informants one sets out to engage. This enables you to give a diverse point of view about a research topic, and comprehensiveness in your development of the research scope of work when you decide to implement the project. As this manual gets further developed and plans for implementation carried out, it is critical to have voices of marginalized groups represented, and these could include girls and women’s leaders, people living with disabilities, to mention but a few.

This experience exposed me to the knowledge gaps that exist in documentation of policies such as the decentralization policy of Uganda. There is a lot of literature debating the effectiveness (or lack of) of the policy but there is limited information about the parameters of the policy frameworks, specifics in the language used, and implementation guidelines. This makes it difficult to acquire this information from government bodies supposedly in charge of doing this work. Young leaders and
advocates who intend to use this resource should explore other avenues to get this information for a more comprehensive approach and analysis in their work.

This research product is useful to young advocates in Uganda. The document fills part of an existing vacuum of information by providing an overview to budget tracking, the health sector at the local levels and a step by step guide of how it can be implemented. Practitioners doing such work should share their experiences with the world so that young advocates learn from these experiences to be able to do better work.

To this end, young leaders and advocates should know that this product is incomplete without their input or that of Re!gnite Africa’s – the team it was intended for. Before using this manual, they should

**Before the training:**

- Chose a specific health matter to focus on and track services delivered around this specific issue. You could focus on topical issues such as; family planning services for youth delivered at each health center III at the district level, maternal health services for teenage mothers at each health center II/III in each sub-county.

- Define the context under which they are operating (such as; system of governance, location, cultural and religious norms, social-economic contexts).

- Update section two, which gives a general overview of the central to local governance structure, with more useful information, especially because budget processes keep changing each year.
• Seek to incorporate specific information about the decentralization policy especially about the framework, language, and parameters for implementation, to enable local communities understand the purpose and goal of the budget tracking process.

• To give young leaders and advocates a better sense of the budget tracking landscape in Uganda, I advise the team to carry out research into key organizations implementing similar work in Uganda

For training purposes:

• Define your training plans – including: setting a purpose, goals, objectives, and content for each section; learning activities and reflection exercises/questions are encouraged at the end of each session.

• Identify lead facilitators and trainers for each session

Post budget tracking phase:

• Develop a plan of action after the health budget tracking exercise has been completed. Plans of action will be determined by your team’s outcomes and could mean: an advocacy campaign, a meeting with a leader in local government, a petition, or even a citizen hearing.

• Act! Depending on what a team decides, make sure to follow through with the plan

• Give communities feedback about outcomes of the budget tracking exercise and what your team plans to do next.
TRAINING MANUAL

Working Draft for Re!gnite Africa
May 2017

Health Budget Tracking at Local Levels:
A Training Manual for Uganda’s Youth Leaders and Advocates
SECTION ONE: INTRODUCTION AND PURPOSE

The purpose of this manual is to provide Ugandan youth leaders and advocates, especially those at the district and sub-county levels, with a user friendly and convenient training manual on budget tracking to assess the effectiveness of the decentralization policy while at the same time teach them skills in budget tracking as a social accountability tool. This specific guide will focus on tracking commitments made under Uganda’s 1997 Decentralization Policy with a focus on healthcare access.

It is structured into five main sections: an introduction to the manual, an overview of the budget tracking process, central to the local government budget tracking structures and an overview of the health sector, a step by step guide to budget tracking, and suggestions on how to act after the budget tracking process is completed. Youth leaders and advocates are encouraged to use this content as a guide - not as a standard - that can be adjusted according to one’s context.

TARGET AUDIENCE: This manual is intended for youth leaders and advocates – particularly those at the district and local levels - with a passion and interest in budget tracking as a social accountability method but with no knowledge or experience on how apply this approach to their advocacy for accountability work. It is also proposed for Re!gnite Africa, a nonprofit organization in Uganda that works with some of these youth leaders, advocates and partners at local levels. Other youth organizations, working groups, civil society organizations, and development practitioners are free to adapt this resource to their needs appropriately.

Due to time constraints during the research phase, the participatory method of putting together this manual was not possible; information and resources gathered in this resource are solely from research done by one individual. Therefore, it is a working document to be reviewed and improved by Re!gnite Africa team and partners before it is piloted.

Key Guiding Points to this Manual

Key contents of the manual

- It contains background information about the decentralization policy, power and budget tracking structures from the central to local government, and a step by step guide to tracking.

How to use the manual

- Youth leaders and advocates should define their training plans – including: setting a purpose, goals, objectives, and content for each section; learning activities and reflection exercises/questions are encouraged at the end of each session.
- They should set aside time to focus on understanding each section of the manual before you share with others.
- Youth leaders and advocates are encouraged to include experiential learning activities in their learning sections with this manual to help participants use a practice-centered learning.
- Time: Four hours with each section containing time for learning about the purpose, goals and objectives of the training, training content, activities, and resources for reference.
You, I and thousands others make up the majority of Uganda’s population. Yet youth – defined as those aged 12-30 years\(^1\) – are a resource that is yet to be fully utilized in this county. This generation is affected many social issues that include: HIV/AIDS, malaria, maternal morbidity, and high levels of unemployment. Recently, Uganda’s AIDS Commission reported that 500 girls are infected with HIV/AIDS every week, which is only 70 fewer girls per year than was reported in 2014.\(^2\) The government of Uganda has tried to address some of these issues in collaboration with the private sector and nonprofit sector but these efforts are yet to yield satisfactory results for us. Many of us believe that these problems stem from one source – government’s ineffectiveness at the structural level with little to no proper policy formulation, implementation and follow-up structure. The government of Uganda still views youth as a minority group with special representation in central government and other local governance structure yet times and contexts have changed. Our population has grown and special representations to parliament, special councils or committees at the local government levels are not enough to fully represent our needs. Many of us are doing more to change our circumstances and that of our communities. Tracking health budgets to monitor progress made on commitments under Uganda’s 1997 decentralization policy is one important form of youth engagement that would demonstrate our empowerment and commitment to contributing to the development process. Below are reasons why our involvement in health budget tracking processes is key:

- It is our fundamental right and a form of civic engagement to demand accountability for commitments a democratic government has made.\(^3\)
- We need answers to the many social problems currently affecting us: from a failed health system that continues to cost many lives, poverty and inequality, to the high unemployment rates that continue to render us unemployed, underemployed, and hopeless.
- Access to comprehensive sexual and reproductive health is a human right. Budget tracking will provide us with a platform to advocate for more youth-friendly healthcare services.
- We deserve an equal chance to participate in development processes because we are equal partners who have urgency in needs and rights.
- It is a form of social change that not only helps us hold our leaders accountable but also helps us speak for the voiceless to present their needs to budget processes using feedback we gather from budget tracking.


SECTION TWO: DEFINING AND UNDERSTANDING BUDGET TRACKING

Budget Tracking is the monitoring of a government’s spending by citizens and civil society organizations at local, district, national or global level. Alternatively known as Public Expenditure Tracking Surveys (PETS), this social accountability method seeks to track “the flow of public resources from the highest levels of government to frontline service providers and beneficiaries in order to identify differences between the official and actual allocations and to determine the extent to which resources reach service providers and users.”

The method seeks to examine leakages, delays and inefficiencies in the system in a technical and specialized manner. This form of accountability can be done for short term, medium and long term purposes. It can be used to show leakages, delays, ghost workers and absenteeism within the public system being tracked. Some studies have indicated that this form of accountability is the most effective approach to decentralization and efficiency tracking within any given system.

Main Purposes of Budget Tracking

- Providing a checks and balance mechanism in the flow of public resources from an institution to the intended publics
- Ensuring that resources are fully and responsibly utilized for their intended purpose

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A form of our equal participation in governance and the development process.

It is one effective way of contributing to the feedback process about key government services delivered at the local government and sub-county levels. Services can be in the health, education, transport, agriculture or any other sector.

Used to assess inefficiencies such as delays, leakages, and bottlenecks in public expenditure systems and services delivered to citizens. Used to assess inefficiencies such as delays, leakages, and bottlenecks in public expenditure systems and services delivered to citizens. 

One of the best ways to learn about youth’s rights and form working relationships with our leaders and fellow community members.

Useful approach to achieving accountability and “fill the gap in information on public expenditure and resource use at the decentralized level by tracing expenditure flows toward end users of resources.”

What Does a Budget Cycle Entail?

A budget cycle is a “process of setting a government budget, approving it, spending it and reporting on it.” Before a budget tracking process, it is important to understand a government’s budget cycle to be able to define where and how they can best contribute to the tracking process. Organizers and community members should first establish ways they can best be involved in the budget process. They should also educate communities about the budget process and how or at what stage they can all engage in the tracking process.

Stages of the Budget Cycle

There are four common stages of the budget cycle used by government institutions. Basing on estimated income and expenditure, the government makes draft budgets that allocate each public sector with funds to provide services to the people. Every stage of this cycle is very important and affects the stage that follows it. These stages include the following:

- Budget formulation – a stage that involves establishing budgetary needs and drawing the actual budget. Usually done by an executive committee, it is important to start from the ground level, where community citizens are involved in the process of establishing key priority areas of focus and

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7 Unicef Vietinam and Ministry of Planning and Investment, “Public Expenditure Tracking Manual.”
8 Ibid., 9.
9 “Skype Interview with Dr. Magashi Aminu
10 Lawson, Melissa and Candish, Catherine, “Budget Tracking for Beginners An Introductory Guide.”
also engage with leadership for guidance.  

- **Budget Approval** – this stage involves holding budget debates to evaluate the pros and cons of funding certain priorities over others. The legislature then reviews and amends presented aspects of the budget then enact it into law.  

- **Executing the Budget** – after a budget has been passed; the executive committee collects funds and leads the implementing phase of the cycle. Money is then spent according to the allocations within the budget. It is at this stage that government’s department file requests for budget support for their programming activities but it can also be a stage where funds can be frozen to prevent money from being misused. “A good budget isn’t a limitation on what departments can spend.”  

- **Budget oversight and evaluation** – this stage involves an audit team to ensure budget allocations were effectively made use of or not. This stage also could comprise of examining the effectiveness of the work the budget accomplished to see if it achieved intended purposes. After auditing, the legislature reviews and recommends next actions that are taken by the executive committee or any other authority available.  

### Preparations prior to budget tracking

Tearfund provides a comprehensive guide on how to prepare for this exercise in their tool called, *Budget Tracking for Beginners: An Introductory Guide*.  

1. **Examine current laws and policies:**  
   a. Carry out extensive research;  
   b. Analyze laws, and policies relating to budget monitoring and transparency;  
   c. Platforms both online and offline such as the International Budget Partnership, CSBAG, Uganda Debt Network, among others, offer open budget resources that can enable you establish resources available about Uganda and other countries experiences.  

2. **Seek training and advice:**  
   a. Consult with key individuals, partners, experts, and other organizational resources to help you get enough knowledge and expertise on how best to approach the budget tracking exercise.  
   b. Civil Society Budget Advocacy Group (CSBAG) is very well-known as an expert in budget tracking, training many civil societies in Uganda.  
   c. Consider working with resources in local languages and involve youth every step of the way.  

3. **Identify and locate citizens’ budgets:**  

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14 “4 Phases of a Budget Cycle.”  
a. Things have changed in recent years and citizens have started engaging in social accountability processes in different ways. Find out if citizens have, in the past, engaged in budgeting, and if they have any resources to share from which a team can learn.

b. Citizen budgets are useful tools for enabling civil society and communities “to begin to engage in budget tracking and monitor the use of government funds”.

4. **Choose Stage of Budget Tracking:**
   a. Analyze all stages of the budget cycle or one stage at a time.
   b. Although many choose to take part in mostly the oversight and evaluation stage, a team should know that involvement in any of the stages is important for a budget tracking team to engage in.
   c. For example, during the budget formulation stage, a team can choose to participate with fellow youth civil society groups to ensure that their needs and those of other marginalized communities.

5. **Contact the relevant authority:**
   a. Formally introduce yourselves to leaders in the communities when health budget tracking will take place.
   b. Introductions are important because they help create relationships with health officers, local council and district leaders, government officials, and many others dealing with budgets.

Create interest in budget tracking by fellow youth and community members

It is important to educate fellow youth leaders and advocates about the importance of budget advocacy and tracking. Therefore, use platforms that appeal to the youth to mobilize their interest and get them to commit to participating in the exercise. Use social media, media personalities and musicians, TV, radio and other avenues that appeal to youth to create interest.

Community development platforms such as church and women groups can be used to present about the importance of carrying out such an exercise for the community. These groups play an important role in mobilizing communities and uniting them to do something for a common good as a collective.

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SECTION THREE: LEVELS OF LOCAL GOVERNMENT ADMINISTRATION IN UGANDA AND THEIR ROLES IN THE BUDGET PROCESS

User's Training Corner

Key Points
Section goal: provide an overview to the local government budget processes
Section objectives:
• impart knowledge
• create awareness about Uganda’s budget processes

You and Your Team should now be able to:
• Give an overview of the budget process at the central level
• Mention key decision makers about issues concerning budgets at the district level
• Articulate how people participate in budget allocation process at the local levels
• Name the six main levels of health care service delivery at the district level

In this section, we will examine ways how the budget process, by law, is supposed to operate from the central to local government levels.

Budget Process at the Central Government Level

- There are two stages to the central budget process i.e. national and local government budget consultation process. Both processes are done concurrently before outcomes are merged
- Budget votes at the central and local government levels are cast to determine amounts to be allocated and priorities are set
- All budget allocations are approved by the Parliament of Uganda

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18 “Phone Interview with Mukunda Julius,” February 20, 2017
**Table 1: Tabular Overview of Budget Process**

<table>
<thead>
<tr>
<th>Budget Process – Stages/Level</th>
<th>Period of the Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Consultations: National budget calls circulate at central government level</td>
<td>September</td>
</tr>
<tr>
<td>Local government consultative process takes place</td>
<td>October</td>
</tr>
<tr>
<td>Sector working groups’ consultations take place at national levels</td>
<td>October - November</td>
</tr>
<tr>
<td>National Consultative Budget Workshop</td>
<td>November</td>
</tr>
<tr>
<td>Inter-Ministerial Consultative Meetings - Ministry of Finance develops a national consultative paper (parliament consulted on it and pushes it to the cabinet by 1st March)</td>
<td>December 1st - March</td>
</tr>
<tr>
<td>Ministerial policy statements on budget outcomes is developed</td>
<td>March</td>
</tr>
<tr>
<td>Budget Estimates – sectors submit their detailed estimates to Ministry of Finance for consultation</td>
<td>End of March</td>
</tr>
<tr>
<td>Approval by Parliament:</td>
<td>1st April – 31st May</td>
</tr>
<tr>
<td>• Minister presents annual budget with relevant tax bills for approval</td>
<td></td>
</tr>
<tr>
<td>• Ministerial policy statements submission</td>
<td></td>
</tr>
<tr>
<td>• Sector budget to sessional committees</td>
<td></td>
</tr>
<tr>
<td>• Parliament approves the budget estimates by 31st May</td>
<td></td>
</tr>
</tbody>
</table>

After parliamentary approval, Ministry of Finance distributes budget to local governments on a quarterly basis after they have made requisitions and accounted for funds spent. However, some budgets still remain at the Ministry of Finance and they are usually transferred directly to district needs.

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DECISION MAKING AT THE LOCAL TO DISTRICT LEVEL

My Government Structure and its Role at the District level\textsuperscript{20}

The government structure and functions shared below was adopted from the Local Governments Act Cap 217\textsuperscript{21}:

\textbf{Figure 3: Decision Making at the District Level}

\begin{itemize}
  \item **District Council**
  \begin{itemize}
    \item This is the highest decision making body and it comprises of directly elected councilors representing sub counties, town councils and municipalities. It is chaired by a speaker and always sits six times a year with councilors working on a part time basis. There is special representation of youth and persons with disabilities (PWID). Councils work through reports submitted to it by chairpersons of the various committees of council such as finance, works and social services committees and a democratically elected Chairperson only implements lawful council resolution.
  \end{itemize}
  
  \item **Executive Committee**
  \begin{itemize}
    \item Comprises of five members led by the District Chairperson. He selects the four members from among the councilors in the council as discussed earlier. The committee is mandated to monitor the day to day activities within the district since all its members work full time and are paid a salary.
  \end{itemize}
  
  \item **Council committees**
  \begin{itemize}
    \item They operate like parliamentary committees. The technical people present reports to relevant committees for discussion, and make recommendations to the council. For example, if there is a disease outbreak, discussions will begin at this committee level.
  \end{itemize}
  
  \item **Technical Committee**
  \begin{itemize}
    \item It is made of a technical team only and is chaired by the CAO. It sits on a monthly basis, and all heads of departments make presentations on what has been achieved in that month or quarter from which all members discuss and recommendations are made.
  \end{itemize}
\end{itemize}

\textbf{Executive committee} – Comprises of five members led by the District Chairperson. He selects the four members from among the councilors in the council as discussed earlier. The committee is mandated to monitor the day to day activities within the district since all its members work full time and are paid a salary.


\textsuperscript{21} Ibid.
This committee sits once every month and during these meeting, the technical committee present reports to supplement on what the secretaries (from the executive members) would have presented.

The discussions in the executive committee are informed and guided by field visits to schools, hospitals, roads etc. Whatever is discussed is synthesized and a report is made by the vice chairperson who is leader of government business and recommendations are made to council.

When council sits, the vice chairperson presents a report that is discussed by council. Therefore, one would rightly say that the executive is a replica of cabinet in parliament.

How Does the District to Sub-County Budget Process Work?\(^\text{22}\)

While local government contributes to national budget consultative processes as we saw in figure one, that budget process at the national level differs from the one local government carries out. However, it is important to note that budget priorities and figures at the national level influence a lot of what committees at the local level focus on.

A summary of the process of budget tracking at the local government level is as follows:

**Indicative Planning Figures**: After the budget process has been completed at the central government level, an indicative planning figure for a Financial Year (FY) is given to each district planning committee with the Chief Administrative Officer being the head. This figure is then distributed into four quarters throughout the year.

- Committee sits and distributes the money to different sub counties according to the needs of each and priorities at that time of year.
- Using the bottom-up budgeting approach, sub-county leaders – includes sub-county chiefs, chiefs and LC1s of each sub county – disperse teams to villages to go out and gather the needs of each village.
- Each community’s needs are collected and shared at the parish level, debated upon, and key decisions are forwarded to the sub-county level.

**How budget priorities are gathered at local levels**

Villages → Parish → Sub-county → Budget Conferences → District

The above illustrates the bottom-up approach to gathering budget priorities at the district level. Nonetheless, some districts do not follow the above standard budgeting process of gathering priorities from the grassroots, debate, allocation and distribution of funds. It is one of the inefficiencies civil society organizations are seeking government’s attention to address\(^\text{23}\).

**Budget Conferences**: A budget conference is called at: (1) the sub-county level to engage all leaders on key priorities from outcomes of the village and parish level discussions concerning needs and priorities of each village, and (2) at the district level to get thoughts and priorities from stakeholders, politicians, NGOs, CSOs, in the district.

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22 Ibid.
23 “Phone Interview with Mukunda Julius.”
for the next FY budget. The sub county conference aims to merge and set priorities of all sub-counties, allocate funds and agree on a budget. These priorities will form a basis for what is to appear in the next FY sub counties’ budgets and unfunded priorities are sent to the District for integration into the District budget. This budget is then forwarded to the district level for further consideration. Decisions on budget allocations, funding and needs of each district’s sub-county depend on the indicative planning figures government will have allocated each district.

**Power and Decision Making:** However, it is important to note that sub-counties have little power over health budgets because almost 90% of budget decisions are made at the district level. While the Ministry of Health (MoH) has more powers determining health budgets nationwide, district authority determines most health-related budget spending depending on what government has allocated them. Budget funds are controlled by the Ministry of Finance that sends quarterly funds to National Medical Stores (NMS). The Chief Finance Officer (CFO) and the District Health Officer (DHO) are the key point persons to work with directly to access information on budgets and health initiatives, but the CAO is the overall head of operations and he makes all the final decisions.

**Health Structure and Budget Process at District level**

Uganda’s health system works on a referral basis with health structures taken care of by the district. This structure assumes people living in villages first get access to health care from the Village Health Team (VHT) or a medicine distributor. The government health policy also requires for every parish to have a health center II (HC II) to treat common illnesses such as colds and malaria and would be “led by an enrolled nurse working with a midwife, two nursing assistants and a health assistant. It runs an out-patient clinic, treating common diseases and offering antenatal care.”

**Figure 4: Health Structure at District Level**

Every sub-county is intended to have a health center III (HC III) with a clinical laboratory and 18 full-time staff led by a clinical offer. The health center IVs are meant to be at each county level. They are also known as a mini hospital provided by the government or NGOs meant to play all the previous roles of health centers but with additional facilities such as theatres and wards for children, men and women. However, some of these are not usually at every country or

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26 Ibid., n.p.
district level. Regional referral hospitals are next in the level and these, on top of providing services offered at the IV level, are meant to provide special clinics for services on issues of mental health, dentistry, etc. National Referral hospitals top the healthcare chain and this is where the best healthcare ought to be received.

**Tracking Health Budgets at District Level**[^27]: Any process youth decide to follow should include the following steps:

- **Step 1**: Choose a health issue of focus that directly affects youth. It could be about access to youth friendly family planning services or comprehensive sex education for all adolescents
- **Step 2**: Determine what health center you will be working with. This is because HC IIs unlike HC IIIs do not get an annual budget allocation for activities. They (HC IIIs) receive special fund packages to carry out different functions
- **Step 3**: Find out from the Ministry of Finance how much money the central government has allocated to National Medical Stores (NMS) for health services to a particular District
- **Step 4**: Identify money allocated for drugs and HC expenses. It is at this stage that you will determine the budget of HCs you will work with
- **Step 5**: Keep in mind that HC IIIs make their own requisitions for money from NMS depending on budget they get but these requisitions have to be approved by their respective DFO, the DHO and the CAO
- **Step 6**: All health budgets to sub-counties are predetermined at the district level apart from the minimal drugs that are requested by HC IIs and IIIs from NMS for supply.

**Note**: Budgets related to disaster outbreaks and major health related epidemics are handled by the MoH in collaboration with the District.

[^27]: “Phone Interview with Mukunda Julius”; “Phone Interview With Batanda Paul.”
SECTION THREE: DEFINING AND UNDERSTANDING BUDGET TRACKING

Budget Tracking is the monitoring of a government’s spending by citizens and civil society organizations at local, district, national or global level\(^28\). Alternatively known as Public Expenditure Tracking Surveys (PETS), this social accountability method seeks to track “the flow of public resources from the highest levels of government to frontline service providers and beneficiaries in order to identify differences between the official and actual allocations and to determine the extent to which resources reach service providers and users\(^29\).”

The method seeks to examine leakages, delays and inefficiencies in the system in a technical and specialized manner. This form of accountability can be done for short term, medium and long term purposes. It can be used to show leakages, delays, ghost workers and absenteeism within the public system being tracked. Some studies have indicated that this form of accountability is the most effective approach to decentralization and efficiency tracking within any given system\(^30\).

Main Purposes of Budget Tracking

- Providing a checks and balance mechanism in the flow of public resources from an institution to the intended publics
- Ensuring that resources are fully and responsibly utilized for their intended purpose
- A form of our equal participation in governance and the development process.

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• It is one effective way of contributing to the feedback process about key government services delivered at the local government and sub-county levels. Services can be in the health, education, transport, agriculture or any other sector.

• Used to assess inefficiencies such as delays, leakages, and bottlenecks in public expenditure systems and services delivered to citizens.

• One of the best ways to learn about youth’s rights and form working relationships with our leaders and fellow community members.

• Useful approach to achieving accountability and “fill the gap in information on public expenditure and resource use at the decentralized level by tracing expenditure flows toward end users of resources.”

What Does a Budget Cycle Entail?

A budget cycle is a “process of setting a government budget, approving it, spending it and reporting on it”. Before a budget tracking process, it is important to understand a government’s budget cycle to be able to define where and how they can best contribute to the tracking process. Organizers and community members should first establish ways they can best be involved in the budget process. They should also educate communities about the budget process and how or at what stage they can all engage in the tracking process.

Stages of the Budget Cycle

There are four common stages of the budget cycle used by government institutions. Basing on estimated income and expenditure, the government makes draft budgets that allocate each public sector with funds to provide services to the people. Every stage of this cycle is very important and affects the stage that follows it. These stages include the following:

• Budget formulation – a stage that involves establishing budgetary needs and drawing the actual budget. Usually done by an executive committee, it is important to start from the ground level, where community citizens are involved in the process of establishing key priority areas of focus and also engage with leadership for guidance.

Figure 6: Budget Cycle (Source: PMNCH)

31 Unicef Vietinam and Ministry of Planning and Investment, “Public Expenditure Tracking Manual.”
32 Ibid., 9.
33 “Skype Interview with Dr. Magashi Aminu.
34 Lawson, Melissa and Candish, Catherine, “Budget Tracking for Beginners An Introductory Guide.”
• **Budget Approval** – this stage involves holding budget debates to evaluate the pros and cons of funding certain priorities over others. The legislature then reviews and amends presented aspects of the budget then enact it into law.\(^{36}\)

• **Executing the Budget**\(^{37}\) – after a budget has been passed; the executive committee collects funds and leads the implementing phase of the cycle. Money is then spent according to the allocations within the budget. It is at this stage that government’s department file requests for budget support for their programming activities but it can also be a stage where funds can be frozen to prevent money from being misused. “A good budget isn't a limitation on what departments can spend.”\(^{38}\)

• **Budget oversight and evaluation**\(^{39}\) – this stage involves an audit team to ensure budget allocations were effectively made use of or not. This stage also could comprise of examining the effectiveness of the work the budget accomplished to see if it achieved intended purposes. After auditing, the legislature reviews and recommends next actions that are taken by the executive committee or any other authority available.

### Preparations prior to budget tracking

Tearfund provides a comprehensive guide on how to prepare for this exercise in their tool called, *Budget Tracking for Beginners: An Introductory Guide*.\(^{40}\)

6. **Examine current laws and policies:**
   a. Carry out extensive research;
   b. Analyze laws, and policies relating to budget monitoring and transparency;
   c. Platforms both online and offline such as the International Budget Partnership, CSBAG, Uganda Debt Network, among others, offer open budget resources that can enable you establish resources available about Uganda and other countries experiences.

7. **Seek training and advice:**
   a. Consult with key individuals, partners, experts, and other organizational resources to help you get enough knowledge and expertise on how best to approach the budget tracking exercise.
   b. Civil Society Budget Advocacy Group (CSBAG) is very well-known as an expert in budget tracking, training many civil societies in Uganda.
   c. Consider working with resources in local languages and involve youth every step of the way.

8. **Identify and locate citizens' budgets:**
   a. Things have changed in recent years and citizens have started engaging in social accountability processes in different ways. Find out if citizens have, in the past, engaged in budgeting, and if they have any resources to share from which a team can learn.

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\(^{38}\) “4 Phases of a Budget Cycle.”


b. Citizen budgets are useful tools for enabling civil society and communities “to begin to engage in budget tracking and monitor the use of government funds⁴¹.”

9. **Choose Stage of Budget Tracking:**
   a. Analyze all stages of the budget cycle or one stage at a time.
   b. Although many choose to take part in mostly the oversight and evaluation stage, a team should know that involvement in any of the stages is important for a budget tracking team to engage in.
   c. For example, during the budget formulation stage, a team can choose to participate with fellow youth civil society groups to ensure that their needs and those of other marginalized communities.

10. **Contact the relevant authority:**
   a. Formally introduce yourselves to leaders in the communities when health budget tracking will take place.
   b. Introductions are important because they help create relationships with health officers, local council and district leaders, government officials, and many others dealing with budgets.

**Create interest in budget tracking by fellow youth and community members**

It is important to educate fellow youth leaders and advocates about the importance of budget advocacy and tracking. Therefore, use platforms that appeal to the youth to mobilize their interest and get them to commit to participating in the exercise. Use social media, media personalities and musicians, TV, radio and other avenues that appeal to youth to create interest.

Community development platforms such as church and women groups can be used to present about the importance of carrying out such an exercise for the community. These groups play an important role in mobilizing communities and uniting them to do something for a common good as a collective.

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SECTION FOUR: A STEP BY STEP BUDGET TRACKING PROCESS

The following are key steps recommended for this health budget tracking process as adapted from a toolkit developed by Restless Development:

1. Choose a focus area
2. Carry out a stakeholder analysis and analyze power
3. Build a health budget tracking team
4. Establish indicators of accountability
5. Analyze the budget
6. Follow-up/Make your case heard after tracking

1. **CHOOSE YOUR BUDGET TRACKING FOCUS AREA**

In the first step, clearly establish and learn more about the policy and budget commitments you are going to track. We can track commitments made by a government, international INGOs or even a village council. For purposes of this manual, our basis will be Uganda’s decentralization policy with commitments made towards access to healthcare services for all with a special focus on youth friendly services. We will determine progress made and how it has been realized and then share with the public. We will also make recommendations for the next steps of action. Since our focus is healthcare access, here are some leading questions to help us formulate a focus area. Examples of focus areas can be: youth access to health-friendly services, quality of services delivered by service providers (e.g. nurses, doctors, casual workers within health facilities), and quality of healthcare provided to adolescent mothers, and many other areas your team might be interested in.

2. **STAKEHOLDER ANALYSIS AND POWER MAPPING**

The team should identify stakeholders who, not only makes the health budget, but are also willing to engage at the community and organizational levels on issues regarding health budget issues. This information eases access to documentation for the tracking exercise but also enables a team build an ally base they can always work to make tracking successful. For example, if the team is tracking a budget of a healthcare center, below are some key questions to use in starting a tracking inquiry;

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Who is responsible for the funds at the district level?
How the funds were transferred to the healthcare?
Who was involved in the process?
Who was in charge of handling the funds at the healthcare center?

Stakeholders fall under three major categories: duty bearers - who include all those who are decision makers and "have a duty to protect and uphold every citizen’s human right; rights holders - who are affected by the decisions of the duty bearers; and influencers - who seek to influence decisions. After assessing these three categories of stakeholders, a team should conduct a stakeholders brainstorming session.

- See stakeholder matrix exercise in appendix

Power Mapping: This is a process that helps one determine who, among stakeholders, holds the power to influence the end result or make final decisions. The team should examine the power within relationships among stakeholders. In this way, you will learn about who makes key decisions and who does not. For example, before you start a health budget tracking exercise at the district level, you will need approval from the CAO. You will learn that most final decisions are made by this office. Find out the following from the community you will be working with:

- Who makes key financial decisions about services provided on this issue?
- Who works closely with this person/office?
- Who, amongst your team members, can connect you to this person?
- Are there any formal procedures you need to go through to get to that person?
- How can your community and team help you get a message across to that person/office?

3. BUILD YOUR HEALTH BUDGET TRACKING TEAM

Forming a team: It is important to create a budget tracking team in a democratic process where all community members feel represented. Ensure that marginalized groups such as people with disabilities, young female leaders, and those from poor social backgrounds are presented. Other factors to consider when selecting team members include self-motivation, personal skills, persistence, age and ethnicity, and ability to listen to others.

- It is also recommendable to have your team report to some form of community authority such as a local council committee because this will save time compared to creating a parallel accountability structure. Teams vary in size depending on the tasks at hand but many ranges from nine to 14 members at a time.
- Consider using tools such as SWOT to identify who the best members on the team are.

Training your team: Youth leaders and advocates should ensure that their team is equipped with resources they need to be able to carry out budget tracking in an efficient and effective manner. The team should be made aware of:

- The government planning and implementation processes,
- Context (language, demographic, cultural beliefs and practices) of the area they will cover during the tracking exercise,
- The team should consider using tools that have worked in similar contexts and from other health budget tracking professionals or networks.

Ibid.
✓ **Equipping the team:** You should ensure that a team is equipped with logistical support needed to carry out an exercise. Logistical support includes: transportation, meals, communication tools, photographers and media personnel, among others. Consider working with partners to cover some of these logistical needs, and also make creative ways of mobilizing resources, especially when you engage community members, leaders and even the tracking team.

✓ **Distribute roles among team members.** Make sure you have team members that represent advocates, organizers, documentation persons, connectors, operations people, media coordinators, tracker to review all the technical documents during the exercise, and question makers to lead conversations with government officials.

✓ Develop a team’s guiding principles that will guide their group discussions and commitment to achieve objectives of the exercise.

Questions to ask during a visit – before a team goes out, they should think about answers to the questions below that can help them prepare better: 45

- What inspired them to participate in budget tracking?
- What have been some of the successes and challenges in being part of the exercise?
- What role does the budget tracking team play?
- What role does 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?

4. **IDENTIFY SCOPE AND INDICATORS OF ACCOUNTABILITY**

The next step is to agree on the needs of the youth group issues you are representing, scope, and indicators they will use when collecting data. Scope will involve defining the areas to be covered during the tracking process. In addition, the team, partners, and rights holders should agree on the indicators of change; they should define signs of progress that commitments made by an institution are being worked upon. For example;

- How many youth-patients treated seek healthcare at that center?
- How many patient registers are available? Working hours of healthcare centers? Immunization days? Youth-engaged sensitization programs in each center?
- What are the results from discussions at focus group discussions of patients?
- How have health workers (nurses, doctors, pharmacists, drug dispensers) - at the forefront of knowing what is needed – been involved in the tracking process?
- How much is needed, when it is needed patients’ levels of satisfaction receiving a specific service at a health center.

In addition, the tracking team should, on a periodical basis, review their work to ensure that they are staying within the areas of focus. Before setting indicators, the team should:

- Do research on existing health commitments made by the government under the Decentralization Policy before they start out an exercise. Other research areas can include reviewing related policy documents, fact sheets, government plans and frameworks, e.t.c.

• Find out what indicators already exist from government monitoring frameworks
• Brainstorm on best indicator and agree on best indicators form your process

5. COLLECT DATA AND ANALYZE THE BUDGET

Before you begin the tracking process, agree on forms and tools you will use for collecting data about budgets incomes and expenditures.

• Examine district budget documents such as the assigned work plan of a health unity with focus on your health issue and then compare with what has been implemented with actual budget releases.
• Involve health workers of the units and health matters you will be focusing on to get as much detailed and focused feedback as possible
Other issues to think about in terms of data collection include:
• technological knowledge for the team
• Confidentiality for usually sensitive information. Some people create surveys or special forms/excel sheets with lists of indicators with which our sources of information share and help us fulfill.
  o Budget tracking sheets of budget, expenditures – see appendix

6. FOLLOW UP

Organizers and budget tracking teams should be ready to follow-up with issues that are raised during the tracking process. For example, if some funds are missing or were not put to their intended use, the team has to be ready to advocate for changes. In other word, a team has to be ready to take appropriate measures based on findings from the budget tracking process. Some tips to effective following up include46:

• Persistence
• Where appropriate, involve leaders and the wider community
• Consider involving government with other follow-up actions at a community, local government and national level. You can involve other civil society organizations such as the Anti-Corruption Commissions or a similar body.
• Make use of the media

Key Components & Good Practice for Budget Tracking at a Local Level47

Any budget tracking tool should have the following issues addressed before an exercise starts:

Define your scope of focus: Before a team embarks on a budget tracking exercise, they should clearly define the scope of the work they are going to do. They should define a topic for the budget tracking exercise. For example, if its health budget tracking, define the area of health that you will focus on. It could be sexual and reproductive health, immunization, non-communicable diseases, and maternal health, among others.

Define the level of governance at which the budget tracking will take place. Examples of levels of governance include village level, county, sub-county, and district levels. Different governments have different systems of governance. For example, some are decentralized and others are federal governments. Questions developed for budget tracking at each of these levels of governance change. Therefore, a team should be clear about what level of government they will be working with and they should set questions for each level accordingly.

Select a stage in the budget cycle that you will focus on: Educate your team and participants about activities that are carried out in that stage of the budget cycle. Defining this step helps in framing questions for the monitoring exercise. Questions to ask at this step could include: how much money is being allocated in that area? This is because it is hard or sometimes even impossible to track a budget that is not even there/unavailable. Therefore, it is important to establish how much is allocated to the area you are tracking. One could question such as: how much money is allocated to maintenance of maternity wards? How much are the overhead running costs?

Find out the budget release timeline: Budget releases are an important step in the budgeting process. A team should establish budget amounts released by government to that sector of focus you are focus to ensure that they are effectively allowing for oversight, monitoring, and evaluation of activities.

Establish Budget Expenditures: A team should also find out how much money has been spent under their area of focus by the time the tracking begins. They should examine;

- How money has been spent,
- What the money has been used for, and
- When they visit facilities such as hospitals or clinics, they should find out if services delivered tally with the amount allocated on the budget to ensure that it has been effectively used. Some questions to ask include:
  - What quality of services is being delivered to the people?
  - Are they happy with the care they receive? E.t.c

Conduct analysis of the budget and expenditure reports: When doing this, look out for any irregularities in budget expenditures;

- Language clarity - for example look out for phrases such as “other use”, double check summations and subtractions.
- Talk to beneficiaries and gather their thoughts on services provided.
- The team could organize a public meeting to share information gathered during the tracking process and also engage with the community to get their views on issues found.
- It is important for teams to pay attention to root causes of budget issues during this process.
- Other factors one could focus on during the process include the process of budget tracking itself. Issues such as:
  - Process of acquiring information,
  - Who was involved in the budget tracking process or even during the budget implementation process? Who made these decisions especially about approving money to be spent?
  - What was the quality of services that were delivered?

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48 Lawson, Melissa and Candish, Catherine, “Budget Tracking for Beginners An Introductory Guide”; “Interview Questions - Dr. Magashi 1/18/2016.”
Have some other non-financial information to collect e.g. equity, satisfaction from patients, and health outcome in terms of the services delivered.

Challenges to Budget Tracking

- Information access within some government institutions is a challenge at times.
- Budget language is too technical to understand sometimes
- Market prices and time change so fast it is sometimes very hard for any budget to achieve intended goals because funds couldn’t cover all the costs
- Some government officials are very hard to work with; many are not responsive to feedback especially when it is negative
- Risk of bribery – a team might be bribed for the work that it is doing because it could jeopardize people’s jobs
- The follow-up stage is often difficult. This is because sometimes power structures enable those in power to cripple groups such as budget tracking teams from effectively carrying out their work.

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49 Lawson, Melissa and Candish, Catherine, “Budget Tracking for Beginners An Introductory Guide.”
SECTION FIVE: WHAT HAPPENS NEXT?

This stage is perhaps the most critical step of the manual. After youth leaders and advocates have performed all the above steps in budget tracking and analysis, the team should develop a plan of action based on their findings from the tracking process. The actions teams take will vary depending on findings from a specific context and matter tracked. Therefore, a team should always be ready to do some form of action because, in most cases, this step is what leads to the changes a team is looking to achieve.

How does change happen in this case?

After youth leaders and advocates have findings from the budget tracking exercise, this section should be used to define how change will happen. The following questions should guide a team in defining their action plans moving forward and these include:

1. What is the overall change?
2. What are the prerequisites/preconditions for this?
3. What does your role look like?
4. What does progress look like?

We hope to achieve the change we seek after all the above questions have been addressed. The following scenario will be used to define the questions above.

Scenario: Health Budget Tracking in District A

Health Issue: Family planning services for youth

District A was allocated Uganda shillings 30 million ($8500) as a budget to cater for provision of family planning services to all patients, youth inclusive, at five HC IIIs. Every HC was meant to receive 6 million Ugandan shillings ($1700) to carry out this work. The money was meant to be dispersed to the District CAO and DFO in four quarterly installments of 30%, 30%, 20%, and 20%. However, after the budget tracking exercise and analysis that included reviews of the district budget releases and health work plans at each of the sub county levels, it was discovered that funds for quarter one activities to all HCs were transferred late – HCs received funds towards the end of last month of the quarter. None of allocated funds for quarter two and three were put to use and quarter four activities were delayed because allocated funds were not released on time. Additionally, family planning services to youth groups are almost nonexistent in all these HCs. Some of the reasons cited during the tracking exercise were that budget priorities forewent demands for these (family planning) services to meet other urgent needs of HCS.

Young leaders and advocates leading this tracking exercise discovered the following as main challenges to provision of family planning services to youth and other groups of people in society:

- A delay in transfer of budget funds to the HCs from the district level
- Embezzlement of more than 70% of funds from the second and third quarter budgets
- Almost no existent family planning services for youth groups because funds for these kinds of services has been put to providing other health services such as maternity care and buying equipment for treatment of common illnesses such as malaria and minor motor accidents.

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Proposed actions: Each of these findings demands a tactical or strategic set of actions, and the team ought to have a plan of action. They can decide to do any or all of these as plans of action to address the loopholes within the health budget system of the district. They could:

- Filing a formal complaint to the district administrative team on issues of delays in budget releases to ensure that services at the local levels are delivered on time.
- Running a campaign to demand action against corruption and mismanagement of family planning funds geared at promoting use of family planning amongst its people. Specific asks in this campaign can include asking for a resignation and jailing of anyone found guilty and also establishing stringent rules of budget funds’ distribution
- Starting a campaign to create awareness about the importance of access to youth-friendly family planning services at the HC level.

What is the overall change?

- In this scenario with District A, we would like all patients, especially youth, to receive quality family planning services at the HC III levels.

What are the prerequisites/preconditions?

This means conditions that have to be in place to ensure that the change we are seeking is possible. In this case, District A has to have some of the following essential prerequisites in place to ensure that change happens, for example:

- Budget releases of funds to cater for family planning drugs, equipment and services to ensure that patients receive the best care
- HCs need to be equipped with qualified personnel in carrying out this work
- Health workers need to be educated about family planning services before they share with their patients, and those serving the youth groups should be oriented on what it means to provide youth-friendly services

What does your role look like?

We assumed that this step is the last to a health budget tracking and advocacy process at the local level. In addition, our role is to ensure the change we are seeking is attained by the end of this process. Therefore, if the findings do not indicate the change we seek, this presents us a challenge as advocates to stand up and take action.

Using District A as an example, we will adapt Save the Children’s steps to starting a health budget advocacy campaign, and we will assume that we have decided that our action will be implementation of a campaign against corruption and embezzlement. Below are adapted steps to fit this context:

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Analyze the context — define the political, economic and social environment under which your organization and other youth groups will be carrying out this work (cultural values, governance systems, similar campaigns carried out in the past).

Define and analyze your problem — e.g. results from the budget tracking exercise the evidence you need to support the case of corruption and embezzlement of government funds as the policy issue that needs to be addressed in this case. Other issues to think about at this stage include; defining the goal of the campaign and how that will contribute to the conversation of the effectiveness of the decentralization policy in meeting healthcare needs of all.

Create core messages and identify messengers — they can be catchy phrases, memes, or even slogans. However, they can also be radio announcements and adverts from partners and competing NGOs. Messengers of these messages can be celebrities, religious leaders, and politicians, among other. However, young leaders should keep in mind the messages and audiences for each of them because some require customization.

Identify the targets you and team want to influence: such as government officials or bodies, and other groups who might help to change the opinion of your targets. These groups could range from professional associations representing doctors or nurses, to mothers’ groups.

Define your strategy plan: this step includes identifying activities that you, your team, and partner organizations are going to carry out. For each of these actions, ensure you have a goal set to be achieved at the end of each activity. They can include any or all of the following:

- Hold seminars, workshops and conferences to share information with other stakeholders, such as donors and parliamentarians.
- Organize marches, petitions and other forms of peaceful protest to engage the public in your activities.
  - Hold press conferences or produce media briefings.
  - Identify budget champions in the media.
- Hold public awareness media campaign activities, such as a concert with a famous pop group, letting off balloons, processions, street theatre.
- Hold a public hearing on budget accountability.
- Use social media platforms to engage young people.
- Identify opportunities to influence different target stakeholders, such as upcoming events like World Health Day, or high-profile meetings to discuss the issues you’re advocating on.
- Arrange private meetings with powerful stakeholders, such as a senior adviser to the minister or president, or a major donor.
- Arrange public meetings to encourage debate and discussion of the issues raised.
- Meet with members of parliament to discuss the issues.

Share evidence-based data. “You should think about what would be the most effective combination of activities to engage decision makers, and how they should be sequenced to have the greatest impact. For instance, it might be worth sensitizing policy-makers about your key messages (your ‘asks’) in private lobby meetings before you build public pressure and publicize the issues through the media. This way, your targets may appreciate having the space to plan a response to any public outcry.”

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What does progress look like?

Progress can be manifested in many ways. The most obvious way will be:

- The next FY budget cycle having no incidences of corruption or any other form of embezzlement
- Funds released on time and serve the purpose it was intended for
- Youth report improvement in services they receive.
BIBLIOGRAPHY


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Walakira, David. “Presentation Made During CSOs Training on Budgeting and PFM.” February 2017.


APPENDICES

Appendix 1: A case study on health budget advocacy in Sierra Leone

USING BUDGET ANALYSIS TO ADVOCATE FOR MORE SPENDING ON HEALTH

In Sierra Leone, in December 2011, the Budget Advocacy Network (BAN) issued an online press release\textsuperscript{54} with its initial comments on the country’s 2012 Budget Statement. It welcomed the government’s intention to develop a “Citizens’ budget” and applauded it for participating in the Open Budget Index in a spirit of transparency and accountability.

But BAN expressed concern that the health budget had declined by 14\% in real terms compared with the previous year. This decline was revealed through the budget analysis that the Network undertook. Further, the 2012 allocation represented just 7.4\% of the national budget – which is far below the government’s commitment to allocate 15\% to health under the Abuja Declaration.

As partners of BAN, several NGOs – including Save the Children – embarked on a big media campaign to make the topic a burning issue in the country. Hundreds of pregnant women assembled outside State House holding banners and placards, taking the issue directly to the President, and calling on him to reconsider cuts to the health budget. They were met by the President’s Chief of Staff. The campaign also involved lobbying influential stakeholders, including the President’s Office and various development partners, including donors and international agencies. A letter was sent out alerting them to the proposed cuts, together with BAN’s report on the proposed budget.

As a result of the strong advocacy and campaigning carried out by BAN and its partners, the government came under increasing pressure to increase health expenditure. The President decided to introduce a supplementary budget for health in 2012 to bring the total allocation to the sector back up to 11\% (the same level as in 2011). This revision was a significant achievement for BAN and all those organisations involved in health budget advocacy in Sierra Leone.

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\textsuperscript{54} Ibid., 32.
Examples of budget tracking questions, sheets, and expenditures – Adapted from UNICEF’s Vietnam Report

**Example 1: DISTRICT AND COMMUNITY LEVELS**

**Target respondent:** Head of the District or community, District Director of Health Services or Officer in charge of the program.

0. Name of respondent, title and phone number (in case further information is required).

1. What are your agency’s main roles and responsibilities in the planning and implementation of the program? (can be about access to healthcare services, youth-friendly family planning services, immunization, maternity care for young mothers, e.t.c)

2. How many communities is part of your jurisdiction?

3. Please provide a list of the personnel of your district/community currently involved in the program planning or implementation:
   
   a) Category of personnel, number of staff in each category, share of their salaries paid by the program.

4. Do you keep accounting data for the program with regard to resources received and expenditures? Are these data available for the last two financial years?

5. What are the resources received by your district/community as part of the program in the last two financial years: specify the value of the support by sources (provincial ministry, NGO etc.) and categories:

6. At what frequency do you receive these resources (monthly, weekly, daily, etc.)?

7. What are the mechanisms through which you receive resources? (E.g. electronic payment systems from provincial treasury to districts, commune accounts, central payment system, etc.).

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Example 2: District level tracking sheets: Examples

<table>
<thead>
<tr>
<th>Budget categories</th>
<th>Amount FY20XX/20XX</th>
<th>FY20XX/XX</th>
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<tbody>
<tr>
<td>Financial resources (non wage)</td>
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<tr>
<td>Salaries and wages</td>
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<tr>
<td>Goods and services</td>
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<tr>
<td>Infrastructure</td>
<td></td>
<td></td>
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<tr>
<td>Other (specify)</td>
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<thead>
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<th>Expenditure categories</th>
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<td></td>
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<tr>
<td>Goods and services</td>
<td></td>
<td></td>
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<tr>
<td>Capital expenditures / infrastructures</td>
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<tr>
<td>Transfers</td>
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<tr>
<td>Other (specify)</td>
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</table>

<table>
<thead>
<tr>
<th>Name of commune</th>
<th>Amount of support FY20XX/20XX</th>
<th>FY20XX/XX</th>
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</table>
## Stakeholder Analysis Matrix

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<tr>
<th>Stakeholder Name</th>
<th>Contact Person</th>
<th>Impact</th>
<th>Influence</th>
<th>What is important to the stakeholder?</th>
<th>How could the stakeholder contribute to the tracking?</th>
<th>How could the stakeholder block the tracking?</th>
<th>Strategy for engaging the stakeholder</th>
</tr>
</thead>
<tbody>
<tr>
<td>EXAMPLE</td>
<td></td>
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<tr>
<td>District SHR Alliance</td>
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<td>Patient Advocacy Group</td>
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<td>District Radio Station</td>
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<tr>
<td>Youth Empowered Group</td>
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