# **MODULE 4. SCRUTINY**

# **PLANNING FOR ACTION: PLANNING YOUR BUDGET TRACKING WORK**

**Aim of exercises.**

To prepare for budget tracking: defining budget tracking objectives and focus, identifying partners, collecting budget information and deciding on methodology.

If you are thinking about carrying out a budget tracking exercise, it’s important to start by identifying what you want to do and why. This exercise will help you to explore your reasons for working on this, the problems you seek to address, and at what levels**.**

**Activity**

**Step 1:** Select your budget tracking team – Put together a team made up of budget tracking experts and other key stakeholders.

**Step 2:** Collect budget documents from reliable sources – Try to get hold of key national and local budget documents at an early stage as you may want to refer to them as you try to identify key issues and define your budget tracking objectives and focus.

**Step 3:** Identify the issue – Based on your previous analysis of education spending in your country, what do you think the problem is? Are you concerned about underspending on key areas, inequitable distribution of funds, delays in payments, or committed funds not reaching local schools, for example?

**Step 4:** Define your budget tracking objectives – It is essential to think why you need to do this tracking and how you intend to use the evidence you gather. What do you want to find out? What do you hope will change as a result of your tracking? Are you hoping to expose and eliminate corruption in a particular district, for example? Will the analysis be used primarily for advocacy with the government, to raise public awareness, or to mobilise communities on their rights to education?

Decide on the focus of your budget tracking – there are different possible starting points for setting your budget tracking agenda. For example:

* By population group – e.g. focusing on a specific geographic area, on girls, or on children with a disability.
* By government programme – e.g. early childhood education programme.
* By issue – e.g. disability or gender financing
* By using policy documents as a benchmark – e.g. Education Sector Plans

**Step 6:** Decide what level to work at – Are you working at local, provincial or national level (or a combination of the three)? At national level you might wish to carry out budget tracking of a whole sub sector such as primary education. At provincial level it might involve tracking whether funds are being spent on time and according to plan. And at the local level you might want to see if committed funds are reaching schools and that the money is being spent as stipulated in the budget.

**Step 7:** Identify potential partners – Decide whether you should work in collaboration with others. What are your organisation’s strengths? Do you need to reach out to others with better skills or connections? Would it be helpful to collaborate with organisations doing similar work in different parts of the country or at different levels (local, regional, national)? Based on your answers, which organisations do you want to partner with and how will you approach them?

**Step 8:** Design your methodology and budget tracking instruments – The methodology for tracking the budget will depend on your research objectives, the type of information required, the level of access to budget documents and data, the willingness of the government to share data, and the availability of alternative sources of information. A combination of approaches is usually necessary to effectively track the budget, including: document review, key informant interviews, surveys, focus group discussions and observations.

You are now ready to start your budget tracking process; gathering, analysing and verifying the data, disseminating your findings to key stakeholders and agreeing next steps. This will include thinking about how your research findings might be used as part of your advocacy process.

Take a look at Box “budget tracking: a methodology” in the module for details of how to carry out a budget tracking process at school level.

**What to do in a workshop setting**

It’s unlikely that you will be able to carry out this whole exercise in a workshop setting. However, if the right people are present and you have sufficient time, you could work through most of the steps. Participants should work in groups, then give feedback on discussions in plenary, and identify what further preparation is needed before embarking on the budget tracking process.