

PUBLIC EXPENDITURE TRACKING

Rwanda

About the PETS - Rwanda	
Year of data	1998/1999
Sample	All health centres (351) All district health offices (40) All regional health offices (11)
Level of administration studied	Government, region, district, health centre
Expenditures tracked	Non-salary expenditures from government level to regional and district health offices
Other data collected	Data on budget processes and record keeping. Data at the health centre level on user fees, staff, equipment and procedures governing the use of funds
Type of PETS	Diagnostic
Reference	Public Expenditure performance in Rwanda: Evidence from a Public Expenditure tracking study in the health and education sectors , World Bank, Africa Region working paper series no. 45, March 2003.
Other comments	The study encompassed both the education sector and the health sector

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PETS major findings - Rwanda	
Key characteristics of resource flows	No government disbursements for non-salary expenditures at facility level, only for the regional and district health offices. Health workers are paid by central government
Financial management systems	Poor bookkeeping, lack of internal financial controls and auditing requirements. Atmosphere for leakage and mismanagement of funds. Better financial management at health centre level than at district and regional offices (due to more local involvement)
Leakage of funds	Potentially large leakage of funds. Large discrepancies between amounts transferred by treasury and the amounts received by regional and district health offices, but it is impossible to tell whether this is caused by poor bookkeeping or by leakage of funds.
Delays	Delays in transfer of funds, both from central government to regional offices, and in wages paid directly to health workers.
Corruption	Not explicitly discussed

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Ghana

About the PETS - Ghana	
Year of data	2000
Sample	39 district offices 94 health centres 44 health clinics 34 health posts
Level of administration studied	Government, district, health facilities
Expenditures tracked	Non-salary expenditures, from government to facility level
Other data collected	Data at facility level on equipment, utilization, staff, client satisfaction, etc.
Type of PETS	Diagnostic
Reference	Efficiency of Public Expenditure Distribution and Beyond: A report on Ghana's 2000 public expenditure tracking survey in the sectors of primary health and education , World Bank, Africa Region working paper series no. 31, May 2002.
Other comments	Monetary values of materials are estimated. Enumerators did not check records. Figures are based on respondents' answers. The study encompasses both the education sector and the health sector.

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PETS major findings - Ghana	
Key characteristics of resource flows	Funds are converted from cash to materials between line ministry and district health office. Health workers are paid by central government
Leakage of funds	Massive leakage of public funds. 80% of non-salary expenditures did not reach local health clinics. Leakage of salary expenditures is not a problem due to direct payment from the government. Leakage in health sector is larger than in education sector, partly due to a higher share of non-salary expenditures in the health sector
Corruption	Not explicitly discussed

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Nigeria

About the PETS - Nigeria	
Year of data	2002
Sample	30 local governments in two states (not representative at national level) 252 health facilities 700+ health workers
Level of administration studied	Local government and health facility
Expenditures tracked	Salary payments from local government to health workers
Other data collected	Budget allocations and financial arrangements. Extensive survey on equipment, staff, salaries, service delivery, and performance.
Reference	Decentralized delivery of primary health services in Nigeria. Survey evidence form the states of Lagos and Kogi , World Bank, Das Gupta et al. Africa Region Human Development. Working paper 70. June 2004.
Other comments	Main focus of the study is on service delivery, not on resource flows.

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PETS major findings - Nigeria	
Key characteristics of resource flows	Health worker salaries are paid by local government, unlike Rwanda and Ghana, where workers are paid by central government
Leakage of funds	Evidence of large-scale leakage of public resources away from original budget allocations. Extensive non-payment of salaries (42% had not been paid salaries for more than six months during last year).
Corruption	Not explicitly discussed
