



# International Budget Partnership

Learning Series on Monitoring Government Budget  
Execution in COVID Times

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# Evolution of Expenditure Tracking Work

Initial focus from civil society was on budget plans

Concerns arose on rubber-stamping role of legislatures in budgets

Large deviations between approved and executed budgets

# Causes of Deviations in Budgets

- Corruption & theft
- Incompetence and apathy
- Legitimate reasons
  - Emergencies
  - Poor revenue collections
  - Delays in large projects

# Lessons from Expenditure Tracking Work

Lesson 1: Civil society groups have a strong track record as innovators

Lesson 2: Engagement and advocacy strategies are critical

Lesson 3: Success factors

- Requires specialization
- Should be nested in broader civil society coalitions
- Work with reformers/champions within government
- Persistence is key

