

Social Accountability School II in Cambodia, 17 – 28 November 2008, Phnom Penh, Cambodia

**Ateneo School of Government Session Design**

**Module IIA: Participatory Planning in Local Governance**

**Resource Person: Carol Belisario**

**Session 3 Topic: Expenditure Tracking**

<b>Date</b>	<b>Time</b>	<b>Learning Objective</b>	<b>Content</b>	<b>Activity/Steps</b>	<b>Materials</b>
<b>25 Nov &amp; 26 Nov</b>	<b>0800 - 0810</b>	<ul style="list-style-type: none"> <li>- Introduce learning objectives &amp; course road map</li> <li>- Articulate lecturer’s expectations from group</li> </ul>	<b>Introductions</b>	<ul style="list-style-type: none"> <li>- <b>Opening speech</b></li> <li>- <b>Articulate lecturer’s expectations from participants, discuss course road map</b></li> </ul>	<b>- ppt</b>
	<b>0810 - 0845</b>	<ul style="list-style-type: none"> <li>- introduce concept of spending prioritization, adherence to budget and get a sense of accountability thru reporting outcomes</li> <li>- connect exercise to public budget and expenditure</li> </ul>	<b>What is Expenditure Tracking?</b>	<ul style="list-style-type: none"> <li>- Come up with list of procured items &amp; report outcomes including total amount, savings generated and basis for prioritization -</li> <li>&gt; snowball exercise 1 group (15 mins) -&gt; 3 groups merged to present, pick one for group presentation (10 mins) -&gt; plenary 1 rapporteur per group to present - write summary on flipcharts (5 mins)</li> </ul>	<ul style="list-style-type: none"> <li>- Handout #1 “A shopping we will go” exercise</li> <li>- flipcharts</li> </ul>

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	8:45 – 9:15	<ul style="list-style-type: none"> <li>- Provide a theoretical and general overview of the budget cycle and implementation process</li> <li>a. Elicit from participants their basic understanding of budget concept in Cambodia</li> </ul>	Understanding the Budget Process	<ul style="list-style-type: none"> <li>-Lecturer to go over ppt slides for 20 minutes</li> <li>- 10 minutes sharing and contextualizing general/global perspective and relate to Cambodian context</li> </ul>	- ppt presentation
	9:15 – 9:45	<ul style="list-style-type: none"> <li>- Provide concrete examples of transparency in national &amp; local budget initiatives (Phils experience)</li> <li>- Get a flavor of the different factors that affect budget implementation</li> </ul>	Factors Affecting the Budget	- combination of lecture and video presentation from former Budget Secretary Boncodin, Mayor Robredo of Naga City and former State Auditor Ms. Heidi Mendoza	- ppt presentation & 2 video clips of 5 minutes each clip
	9:45 – 10:15	<ul style="list-style-type: none"> <li>- Provide a working definition of corruption</li> <li>b. Provide a picture of how corruption impacts relevant sector &amp; how to curb corruption</li> </ul>	Impact of Corruption	- plenary presentation & lecture	- ppt
<b>10:15 – 10:30 Coffee and Tea Break</b>					

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	10:30 – 11:00	- Provide participants an interactive and better understanding how corruption impacts the country and its people	WG Exercise: Cracking the Corruption Myth	- each group of 7 to answer questions (15 mins) -> whole group to stand in the middle of the room, proceed to designated areas where answers are located – use of 4 easel papers with answers written on each page (15 mins)	- Handout #2 - Easels and flipcharts - ppt containing quiz
	11:00 – 11:30	- Provide participants and overview of the procurement process & best procurement practice - Introduce terminologies and familiarize participants with various transaction records	Focusing on Procurement to Track Expenditure	- plenary presentation (20 mins) - Q&A (10 mins)	- ppt
	11:30 – 12:30	- Provide a background on the Differential Expenditure Efficiency Measurement Tool	Introduction to the DEEM Tool	- plenary presentation (40 mins) - Q&A	- ppt
<b>1230 – 1330 Lunch Break</b>					

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	13:30 – 14:30	<ul style="list-style-type: none"> <li>- Cite red flags or deficiencies noted in the transaction documents</li> <li>- Help build capacity of participants to scrutinize transaction/procurement supporting documents</li> </ul>	WG Exercise – Filling Out DEEM Forms	<ul style="list-style-type: none"> <li>- group work (40 mins)</li> <li>- co-facilitators to assist groups</li> <li>- answer keys are provided to co-facilitators</li> <li>- merge 3 groups for discussion (20 mins)</li> </ul>	<ul style="list-style-type: none"> <li>- Handout #3</li> <li>- Blank DEEM forms</li> <li>- Supporting documents (ie. mock purchase request, purchase orders, IAR, DVs and market survey for panadol)</li> </ul>
	14:30 – 15:00	- Share findings of groups	Plenary presentation	- only 2 groups to present in plenary (15 mins each group)	<b>- easel with pads</b>
<b>15:00 – 15:15 Tea and Coffee Break</b>					
	15:15 – 15:45	- Provide participants an overview of the G-WATCH experience in ensuring delivery of textbooks to Local Distribution Areas	Textbook Count: The G-WATCH Experience	<ul style="list-style-type: none"> <li>- plenary presentation (15 mins)</li> <li>- Q&amp;A (15 mins)</li> </ul>	<ul style="list-style-type: none"> <li>- ppt &amp; video clip</li> <li>- Don Parafina</li> </ul>
	15:45 – 16:00	- Introduce another monitoring technique in participatory audit in the infrastructure sector	Participatory Audit Approach in Infrastructure Monitoring: The CCAGG Experience	- plenary presentation (15 mins)	- video clip of Ms. Pura Sumangil
	16:00 – 16:15	- Introduce another monitoring technique in budget tracking	Monitoring Budget Transfers to Local Government Units	- plenary presentation (15 mins)	- ppt

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	16:15 – 16:55	- Drawing exercise to get perspective of participants how they see their country improving with governance	WG: Country with Governance	- world café -> building on one group's initial drawing - > other groups to add more to the drawing until all groups have contributed (30 mins) -> one rapporteur to present drawing of the group (10 mins)	- ppt - flipcharts with easel pads, colored markers
	16:55 – 17:00	- Wrap up and evaluate participant's learning for the day	Evaluation	- ask participants which activity they enjoyed most and which activity they enjoyed least - write summary	- ppt - flip charts with easel pads
<b>End of Day's Session</b>					