

**Motivation**

Despite an increase in Uganda's health budget, health indicators continued to decline. Health services were also perceived as not meeting the needs of the population, in part because people preferred private health clinics for care over the less expensive public health facilities. A PETS was implemented in order to evaluate these trends and inform related policies. It aimed to assess services rendered by various categories of providers, identify problems in facility performance, provide information on user charges and application of user fee policies, measure and explain the variations in cost efficiency across health units, and examine the patterns of staff compensation, oversight and monitoring and their effect on performance.

**Objectives**

- To measure the difference between intended resources from the central government and resources actually received at the facility level
- To collect quantitative data on service delivery at the frontline.

**Main findings**

The 1996 Uganda PETS, which tested the hypothesis that weak impact of public education expenditures on outcomes was due to the non-arrival of resources, showed that this hypothesis could not be rejected.

**Leakage**

Not defined. Most transfers from government are in-kind. A quantitative assessment of the flow of resources to health centers or service delivered could not be achieved.

**Absenteeism**

37%

**Other findings**

Confirmed that health facilities did not keep systematic financial or patient records in 1991-95. Two seemingly comparable social sectors (health and education) demonstrate quite different institutional behavior in record keeping at frontline level.

**Sample**

19 districts; 100 health facilities

**Sample design**

In each district selected, 5 primarily government facilities were visited.

**Resources monitored**

- Non-wage expenditure
- 2 levels (Central government (enrolment) and facilities)

**Implementation problems**

Most transfers from government in the health sector are in-kind. A quantitative assessment of the flow of resources to health facilities or service delivered could not be achieved.

**Lessons**

Design a strategy that allows to collect in kind item flows

**Contact**

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**Main report**

Ablo, Emmanuel and Ritva Reinikka (1998) "Do Budgets Really Matter? Evidence from Public Spending on Education and Health in Uganda," *Policy Research Working Paper 1926*, The World Bank, Washington D.C.