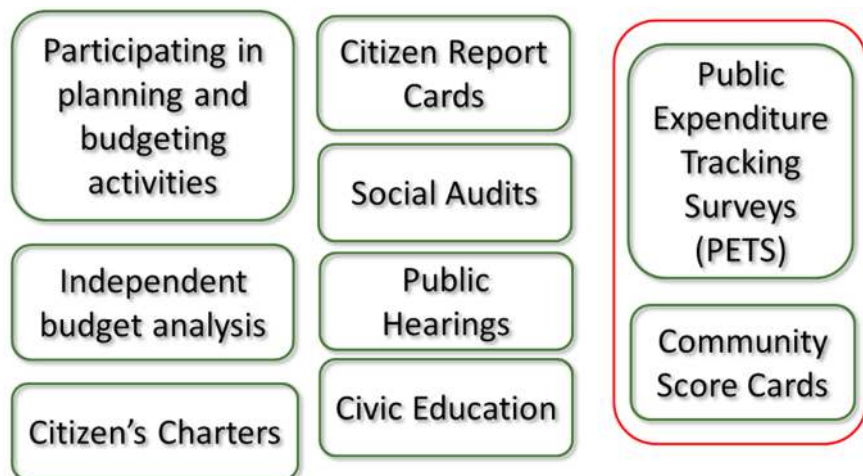# SOCIAL ACCOUNTABILITY TOOLS FOR COUNTY SERVICE DELIVERY

Handbook and Toolkit for Community Mobilizers

November 2018

1. What is Social Accountability?

## Social Accountability Tools and Activities

Tool/Activity	Why is it important?
1. Participatory Planning and Budgeting	Builds the capacity of citizens and civil society and increases citizens' voice through exposure to the government planning and budgeting processes.
2. Independent Budget Analysis	Demystifies the technical language of official budgets and increases transparency in the budgetary process.
3. Citizen Report Cards	Prompt and practical improvements in service delivery can be made by providing information about the effectiveness of service delivery.
4. Public Expenditure Tracking Surveys	Uncovers leakages in the system between the source and destination in the flow of funds and goods.
5. Community Score Cards	Links service providers to the community by empowering citizens to provide immediate feedback to service providers.
6. Civic Education	Enables citizens to know how governments work, how planning is done, how policies and the budget are formulated, and opportunities for participation in devolved governance.
7. Public Hearings	Makes those holding public positions and providing services accountable to stakeholders.
8. Public Revenue Monitoring	Helps citizens understand how national and local governments have mobilised economic resources.
9. Citizen Charters	Aims to improve the quality of services by publishing standards which users can expect for each government service they receive.
10. Social Audits	Measures consistency between the promises and the actual results of public policies.

2. Community Score Cards

| What it is	What it *isn't*
It is conducted at the local level and uses the community as the unit of analysis.	It is not about finger pointing or blaming.
It generates information through focus group interactions and enables maximum participation of the local community.	It is not designed to settle personal scores.
It provides immediate feedback to service providers and emphasises immediate response and joint decision-making.	It is not supposed to create conflict.
It allows for mutual dialogue between users and providers and can be followed by joint monitoring.	

What is needed?
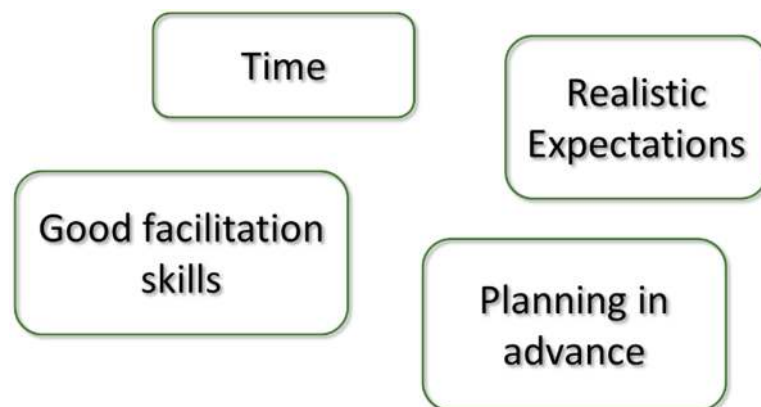
Benefits of Community Score Cards

For the community	For service providers
Presents an opportunity for users of services to voice their concerns about a service.	They are able to evaluate and make decisions about their efforts in service delivery based on feedback from the users.
For Both	
Leads to a common understanding of existing problems and solutions in relation to service delivery.	
Builds trust and improves relations between service providers and service users.	
Helps service providers to monitor and improve service quality together with the community.	

Challenges of Community Score Cards

Challenge	How to Address
It requires time	Public office needs to be willing to participate and this requires building relationship in the planning phase.
Can lead to conflict	Interface meeting must be facilitated well. Identify facilitators who can remain neutral and reduce any escalation that may arise.
'Fingerpointing'	Interface meeting must be facilitated well. Identify facilitators who can depersonalise comments and target issues, not individuals.
Raising Expectations	Need a facilitator who can balance between community demands and service providers ability to provide.

Community Score Card process diagram
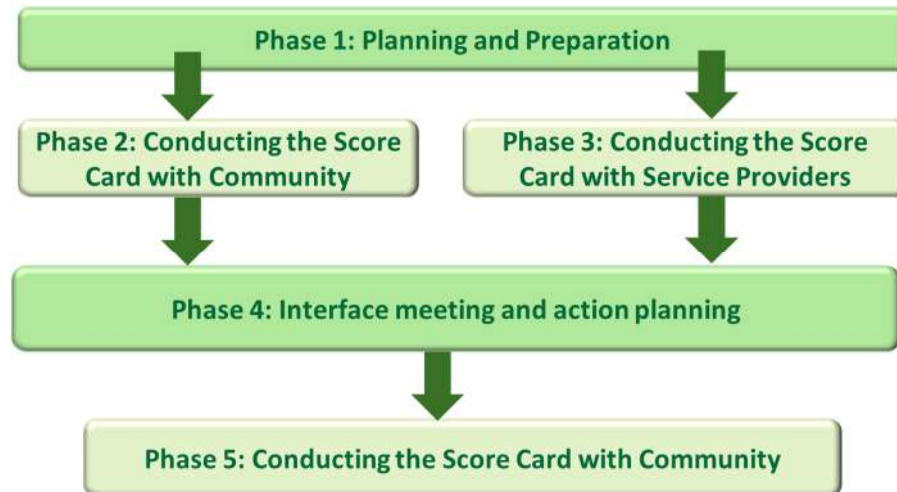
Phase 1: Planning and Preparation

- ➢ Community meeting to explain the process. This will include explaining the Community Score Card methodology and purpose, which may be new for them.

- ➢ Identify the service/s to be assessed and locations. This will also include identifying the main user groups in the communities that use the service.

- ➢ Visit local leaders to inform them of the plan.

- ➢ Identify and train lead facilitators. There will need to be several facilitators involved, to work with the different user groups and help them through the process.

Phase 2: Conducting the Score Card with Community

- ➢ Community gathering where participants are divided into interest groups for focus group discussions.

- ➢ With a facilitator, identify issues in groups about the service: 'What works well? What doesn't work well?'

- ➢ Agree on the most important issues to be addressed.

- ➢ Develop indicators and create the Score Card.

- ➢ Hold another community gathering to give the scores, and consolidate scores from all villages.

Phase 3: Conducting the Score Card with Service Providers

- ➢ Identify issues from service provider perspective: 'What services do we offer? What are the main challenges? What can be done to improve?'

- ➢ Agree on the most important issues, develop indicators and create the Score Card (see Examples 3 and 4 below).

- ➢ Hold another meeting to allocate scores for each indicator.
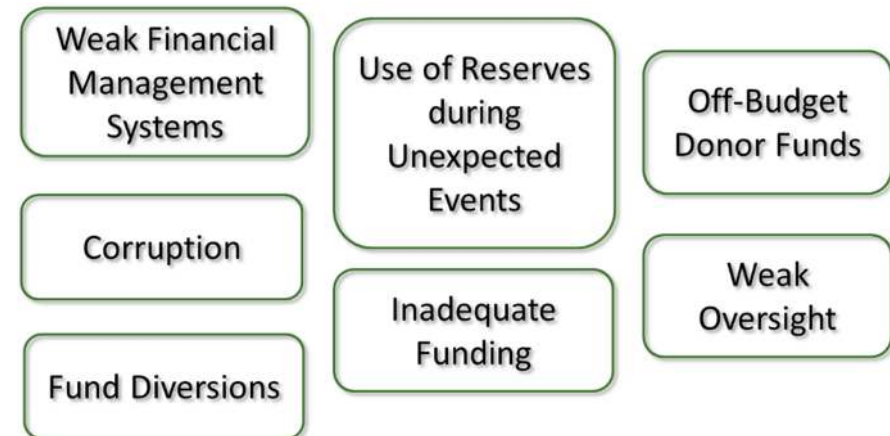
Phase 4: Interface meeting and action planning

> ➢ A meeting between service providers and the community, with a skilled facilitator in place.
>
> ➢ Allows for sharing and discussion of the score cards and reasons for the scores given.
>
> ➢ Key decision makers should attend, to allow for immediate feedback and commitment to action.
>
> ➢ A joint action plan is prepared with a list of changes that can be made immediately, to ensure that quick results can be seen.

Phase 5: Action plan implementation and follow up

> ➢ Prepare a report on the score card process, including the action plan.
>
> ➢ Use the outcomes and action plan to inform other service delivery plans.
>
> ➢ Monitor the action plan implementation—both service providers and community users.
>
> ➢ Plan a repeat score card cycle to assess if any improvements have been made.

3. Public Expenditure Tracking Surveys (PETS)

Why are public resources not always used as planned?

PETS process diagram

Step 1: Planning and Preparation
- Mobilise Communities
- Create PETS teams
- Identify the issue and stakeholders

Step 2: Analyse the Budget
- Budget Execution—tracking implementation
- Budget Oversight—financial expenditure and audit reports

Step 3: Follow up
- Use results to advocate for change

Step 1: Planning and Preparation

- ➢ Identify any relevant laws and useful materials.

- ➢ Meet with the county government and community.

- ➢ Set up, train and resource a PETS team.

- ➢ Identify the budget issue to monitor, and key stakeholders.

Who is on a PETS team?

- **Volunteers** elected from an existing body, such as a community group.
- Can vary, but a good number is **9-14 people** who are:

| Dynamic	Motivated	Have time to engage
Persistent	Varied in skills	Not politically aligned
Able to listen to the community	Able to engage with the county government	Mixed backgrounds

Who are the key stakeholders?

- Who influences the budget the most?
- Who is responsible for budget implementation?
- What are the power relationships that exist, both formal and informal?
- Stakeholders can include:

Village leaders	Service provider staff	Local Authority staff
Elected representatives	Community members	Other beneficiaries

Step 2: Read the Budget: How are the Shillings being spent?

- Budget Execution—track funds during implementation (for example, construction of a local health clinic).
- Budget Oversight—Financial Expenditure and External Audit Reports.
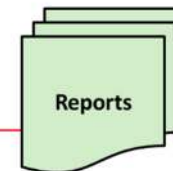
Reports

What to look for when analysing reports

- Does income match expenditure?
- Is there 'Other Use' against large expenditures?
- Check budgeted amounts against market rates and salaries.
- Compare budgeted amounts with the Bill of Quantities.

Step 3: Follow Up—Some Tips

- ➢ Be persistent and follow through to the end.
- ➢ Involve local advocacy champions to engage on budget issues.
- ➢ Involve the wider community (e.g. public meeting).
- ➢ Approach the county executive to solve issues
- ➢ Approach the county assembly to solve political problems.
- ➢ Refer to national bodies or use media as needed.

Challenges of PETS

Challenge	How to Address
1. Access to Information	• Use formal mechanisms e.g. writing letters. • Apply to a higher institution if not successful. • Frequently visit the website of the county executive
2. Difficult Language	• Basic training in reading budgets. • Request a citizen's budget. • Keep asking questions. • Remember: budgets are public documents!
3. Market Prices Change	• The situation needs to be clearly explained to the community, if price changes result in materials not being delivered or buildings not completed.
4. No Reply from Officials	• Build relationships between the PETS team and county executive in the planning stage.
5. Risk of Bribery	• Have strong relationships with the community. • Be trustworthy and transparent.
6. Follow up Issues	• Use public forums to highlight issues and work with the community to challenge the relevant authority.

Further Reading:

Budget tracking for beginners: an introductory guide, Tearfund.

https://learn.tearfund.org/~/media/files/tilz/research/budget_tracking_guide_final.pdf

The Community Score Card (CSC): A generic guide for implementing CARE's CSC process to improve quality of services. Cooperative for Assistance and Relief Everywhere, Inc., 2013.

http://governance.care2share.wikispaces.net/CSC%20Tools%20and%20Resources

Participatory Budgeting, Community Score Card, Citizen Report Card Toolkit, IEA, 2015.

www.ieakenya.or.ke/featured_research/participatory-budgeting-community-score-card-and-citizen-report-card-toolkit

Our money, our responsibility: a citizens' guide to monitoring government expenditures, IBP 2008.

www.internationalbudget.org/wp-content/uploads/Our-Money-Our-Responsibility-A-Citizens-Guide-to-Monitoring-Government-Expenditures-English.pdf

Handbook on County Planning, County Budgeting and Social Accountability, IEA 2014.

http://uraia.or.ke/wp-content/uploads/2016/11/Handbook-on-County-Planning-County-Budgeting-and-Social-Accountability.pdf

Example 1: Community Score Card for Mafanikio Dispensary, Kufiki County

Source: Participatory Budgeting, Community Score Card, Citizen Report Card Toolkit, IEA, 2015, p.42

(Note: scores have been added just for the purposes of the example, they do not reflect the actual scores given. Name has been changed)

	Issue	Score					Remarks
		1 **Very Poor**	**2** **Poor**	**3** **Fair**	**4** **Good**	**5** **Very Good**	
1.0	**Equipment**						
	Access to immunization services				**4**		A fridge is now available. This facilitates storage of vaccines so that immunization services are offered each day unlike before where immunization services were offered once a week.
	Preservation of lab supplies		**2**				The fridge space in place is small to accommodate large quantities of lab supplies.
2.0	**Availability of Water**						
	Access to clean water at the health facility		**2**				Tankers deliver water to the health facility and there is high dependence on rainwater. The facility only has one storage tank that has a capacity of 8,000 litres.
	Availability of running water	**1**					The piping system is not working due to broken pipes and so facilities like the maternity ward do not have running water.

3.0	**Access in Emergencies**						
	Access to services during weekends / emergency situations	1					There are no medical personnel available to attend to emergencies since they all live far away from the health facility.
	Accessibility to alternative health centre in emergency situations		2				The nearest health facility after Lengenet Health Centre is about 8 km and the mode of transportation to access them is challenging.
4.0	**Access to Drugs**						
	Quantity of drugs available at the health centre		2				The drugs that are available at the health centre are inadequate so some patients end up not getting drugs.
	Patients are asked to buy drugs from chemist			3			There are some drug types that are available in the health centre but others are not available and so patients are often asked to purchase those from the chemist.
5.0	**Ambulance Services**						
	Access to health service during emergency cases		2				Citizens have to find alternative modes of transport to cover more than 8KM to access health services in emergencies because there are no ambulances that serve the area.

	Transfer of patients to other health facilities			2				Citizens have to use personal vehicles or motorbikes to transfer their patients to the nearest Level III hospital, which is 8KM away.
6.0	**Laboratory Services**							
	Availability of lab services			3				The laboratory facility in Lengenet does conduct basic tests such as malaria and typhoid. Citizens have to use other lab facilities to access lab services for any other tests.
	Availability of lab supplies			3				Though there is a laboratory in place in Lengenet, the facility lacks some of the basic equipment like a fridge and testing kits to enable it conduct a wide range of tests.
7.0	**Maternity Services**							
	Availability of maternity supplies			3				The maternity ward has recently been equipped with 6 beds, a modern labour bed, and an infant nose sucker. However, there are no incubators or kitchen facilities to take care of mothers who are admitted at the facility.
	Accessibility of maternity services			3				There is a maternity ward that has become operational now after receiving basic equipment. However, there is no running water in the facility and access to emergency maternity services at night or during weekends remains a challenge.
	Total Score = 33 (out of a possible score of 70)							

Example 2: Action Plan Based on Score Card Results

Priority Issues	Actions to take to address the issue	Who will lead? (Name and institution)	By when?	Resources (What is needed)
Availability of running water (Scored as 1 = Very Poor)	Arrange to have the broken pipes fixed as soon as possible.	Service Provider – head of maintenance	Within 2 weeks	Need funds to pay contractor and replacement pipes if needed. Seek funds from the maintenance budget, as this should still have funds remaining.
Access to services during weekends / emergency situations (Scored as 1 = Very Poor)	Arrange for one nurse to be available on weekends on rotating basis.	Service Provider – head of staffing	Within 2 months	Need to provide accommodation for the rostered nurse. Need to develop a roster of nurses.
Quantity of drugs available at the health centre (Scored as 2 = Poor)	More careful and consistent stocktaking and ordering procedures.	Service Provider – head of supplies	Within 1 month	Need to develop a new system for stocktaking and ordering drugs, to ensure that supplies are topped up when they are low, before they run out. Need to train staff in the new system and conduct regular monitoring to ensure it is in place.

Template 1. Community Score Card

	Issue	Score					Remarks
		1 Very Poor	2 Poor	3 Fair	4 Good	5 Very Good	
1.0							
2.0							
3.0							
4.0							

5.0								
6.0								
7.0								
	Total Score =							

Template 2: Action Plan for Interface Meeting

Priority Issues	Actions to take to address the issue	Who will lead? (Name and institution)	By when?	Resources (What is needed)

Example 3. Tracking information from the County Budget at Project Level for PETS

In Kufikia County a PETS team was formed in the Kushiriki Ward (Kufikia South Sub-County), to track health service improvement in FY 2017-18, specifically the proposed construction of a new health centre at Mafanikio. This was a project that had long been advocated for by the community and it was important to track its implementation and how the money allocated towards the project was used. The following shows the documents and process the PETS team used:

Kufikia County Development Budget 2017-18

S/No	Code	Programme	Sub-Programme	Project Title	Project Description	Sub-County	Estimated Cost	Measurable Indicator	Expected Outcome
KUFIKIA COUNTY									
Development Budget Schedule for FY 2017-18									
297	311202	Curative Health Care Services	Upgrading of Rural Health Centres and Dispensaries	Mafanikio Health Centre	Construction of new Health Centre at Mafanikio	Kufikia South	3,000,000	No. rooms constructed	Improved health care

Tracking during Budget Execution

➢ The PETS team found the county budget on the county government website and located the project in *Annex 5: Development Budget Schedule*. Often, to find the breakdown of the budget into specific projects you have to look deep into the document. For example, this project was located on page 212 of the budget.

➢ The team then looked for the following documents:
  ○ **Procurement plan** to show the expected dates for the project to be advertised for tender, as well as completion dates.
  ○ **Tender advertisement and documents** to show the tender process and other information, such as the Bill of Quantities.
  ○ **First Quarter Implementation Report 2017-18** to show any progress in implementing the project. Unfortunately, there was no progress made on the Mafanikio Health Centre project in the first quarter.

The PETS team tracked the project through the second and third quarter implementation reports, also on the County Government website:

Kufikia County Second Quarter Implementation Reports 2017-18

Department of Health Services					
No	Tender No.	Health Facility	Location	Group	Remarks
297	KUCG/TNR/133/2017-2018	Construction of new Health Centre at Mafanikio.	Mafanikio Health Centre	Open	Evaluation Stage

Kufikia County Third Quarter Implementation Reports 2017-18

Department of Health Services					
No	Tender No.	Health Facility	Location	Group	Remarks
297	KUCG/TNR/133/2017-2018	Construction of new Health Centre at Mafanikio.	Mafanikio Health Centre	Open	Contract Awarded

The PETS team noted that it had taken three quarters of the year just to award the contract, with no explanation for the delays. Again, the information on this specific project was located in the Annexes, in this case on page 119, so the team had to be persistent in order to find it.

Kufikia County Fourth Quarter Implementation Reports 2017-18

KUFIKIA COUNTY									
Health Projects 2017-18									
Ward	Tender No	Project Description	Approved Budget	Contract Sum	Contractor	Period of Work	Commencement Date	Completion Date	Status
Kushiriki	KUCG/TNR/133/2017-2018	Construction of new Health Centre at Mafanikio	3,000,000	5,217,419	M/S Koi-Mag General Constructors Ltd	12 weeks	12/03/18	13/06/18	60% Roofing

- ➢ The Fourth Quarter Implementation Report showed some concerning information:
  - o The contract sum appears to be significantly higher than the budgeted amount, with no explanation.
  - o The completion date was set at 13 June, but at the end of the fourth quarter only 60% of the project was completed, with no explanation for the delay.
- ➢ The PETS team then waited for the First Quarter Implementation Report for 2018-19, as incomplete projects from the previous financial year are often presented in this report, so that their completion can be tracked. However, there was no mention of the Mafanikio Health Centre project.
- ➢ Finally, the PETS team reviewed the County Budget Review and Outlook Paper (CBROP) 2018-19, which looks back at budget implementation from FY 2017-18. While there was no specific information about the health centre project, there was some useful information about development expenditure in the county in general (see below).

Recurrent and Development Expenditure 2017-18 (From CBROP 2018-19)

Department	Personal Emoluments	Operations and Maintenance	Total Recurrent	Development Expenditure	Total Expenditure
Kufikia South Sub County	13,829,589	3,750,819	17,571,408	332,030	17,903,438

Of concern was that the Sub-County had only spent 332,030 KSH of its development budget for the whole of the 2017-18 financial year, which represented a 0.03% absorption rate. This was similar for development expenditure across the whole county. The CBROP gave the following explanation: *Local revenue collected was less than the set target of 350 million, actual realised revenue collection was 308 million. There was also slow uptake of development allocation in 2017/18.*

The PETS team decided to cross-check this information with a site visit to the place of construction, to see if the 60% completion of the project was correct, and to find out what has happened recently. They consulted with and arranged to meet with the Project Steering Committee on site. This was the template they used to capture the relevant information, by interviewing a member of the Project Steering Committee.

Public Expenditure Tracking Tool

User Details					
Name/Group	Mustafa G.			**Organization/Category**	Project Steering Committee
Gender	Male:	✓	Female:	**Sub-County of Residence**	Kufikia South Sub-County
Age/Years in Operation	42			**Ward of Residence**	Kushiriki Ward

| Sector Under Review		
Health		
Area Under Review	**Name**	**Date of Survey**
Sub County	Kufikia South Sub-County	
Ward	Kushiriki Ward	12 December 2018
Village	Mafanikio	

Project Implementation FY 2017 / 2018

	Project Details and type of Implementation	Amount Approved in Budget	Amount Allocated	Amount Used	Difference / Variance	Implementation Progress	Community Feedback
Project	Construction of new Health Centre at Mafanikio	3,000,000	5,217,419	? unable to determine	?	Not yet completed	Construction was completed to roofing stage, but then the contractors stopped coming to work and the building has remained unfinished for several months.

Qualitative Survey Questions

No.	Description	Yes	No	Detailed explanation
1	Were community members involved in the selection of this project?	✔		Yes, this project was wanted by the community for a long time.
2	Are community members happy with the location of the project site?	✔		Yes, the chosen site is suitable.
3	Have you seen the plans of this project?		✔	The plans were not made available to the Project Steering Committee.
4	Name of company awarded the contract/tender			M/S Koi-Mag General Constructors Ltd
5	Was the Ward Development Committee involved during tender/contract award?		✔	
6	Have you experienced any integrity related issues associated with the contractor?	✔		The contractor has stopped attending the site and the project has stalled.
7	If there were any complaints related to the project, were these shared?	✔		Yes, the absence of the contractor was reported to the MCA, so far nothing has been done.
8	Is the project on time as per planned schedule?		✔	Completion date was set as 13 June 2018. It is now December 2018 and the project is still only 60% complete.
9	If not complete, do you know why?		✔	No, the contractor stopped coming to the site and there is no explanation for why construction has stopped.
10	Rate the project implementation on the following scale (tick one) and justify why.	Excellent:		
		Good:		
		Poor: ✔		The building has been left in a state of partial completion with the roofing only partially complete, so it is exposed to the weather, which is not good, especially after the recent rains.

Insert photo of project:

Insert photo
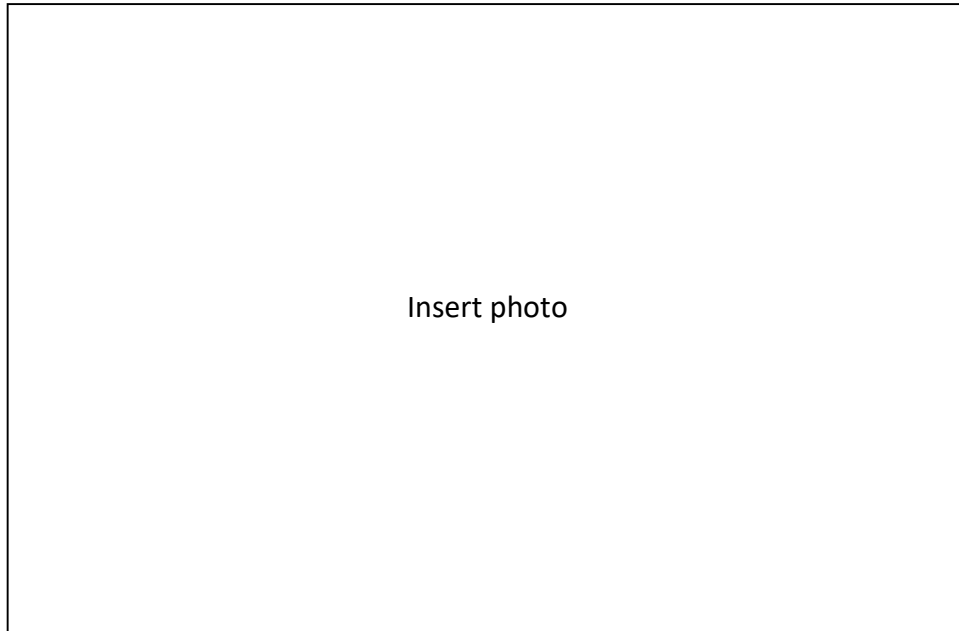
Equipped with all the above information, the PETS team along with members of the Project Steering Committee, decided to seek a meeting with the Sub-County Administrator, to raise the issue of the incomplete health centre, the budget discrepancies, and what could be done to speed up completion of the project.