



SOCIAL ACCOUNTABILITY TOOLS FOR COUNTY SERVICE DELIVERY

Training for Community Facilitators

TRAINING GUIDE

November 2018

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Introduction

This training is designed to help you train community facilitators to understand what ‘social accountability’ means and what tools are available for use to hold the county executive to account, particularly in terms of the way services are delivered in the county.

The training aims to equip community facilitators to then go and work with community groups introduce them to the concept of social accountability, explain how they as community members can be involved, and what tools they can use to help improve the delivery of services in the county.



Where you see this symbol in this Training Guide, it represents an opportunity for interaction in the training, to make it more engaging and interesting for participants. For example, questions to discuss, or a brainstorming exercise.

PowerPoint Slides

There is a set of PowerPoint Slides to accompany this Training Guide, and for each part of the training, this guide identifies the relevant slides to show. You can also print out the slides as a handout for the participants to take with them at the end of the training (*see below for printing instructions*).

Training Objectives:

By the end of this training, community facilitators will be able to:

1. Explain social accountability—its purposes and benefits for communities.
2. Identify some social accountability tools that are available for communities to use, and their different purposes.
3. Outline two social accountability tools that communities can use to help improve service delivery in their county.

Training Overview

The training is designed to be held over 1.5 days, (approx. 9 hours training time).

	Session	What is covered?
Day 1	Getting Started (30 minutes)	<ul style="list-style-type: none">• Welcomes, introductions, housekeeping• Training Objectives
	Session 1: Introduction to Social Accountability (3 hours)	<ul style="list-style-type: none">• Definition of Social Accountability• Needs and Benefits of Social Accountability• Social Accountability Tools and Activities

	Session 2: Community Score Cards (2.5 hours)	<ul style="list-style-type: none"> • Main features and benefits • Community Score Card process and examples
Day 2	Session 3: Public Expenditure Tracking Survey (PETS) (2.5 hours)	<ul style="list-style-type: none"> • Purpose of a PETS • PETS process • Challenges in PETS
	Conclusion (30 minutes)	<ul style="list-style-type: none"> • Training Summary • Assessment Task and Evaluation • Action Plan and Closing

Printing PowerPoint Slides

It will be helpful to give participants a handout that they can take home with them, based on the PowerPoint Slides that you have presented. In order to do this, you will need to print out the PowerPoint Slides in a particular way:

1. When you are ready to make a print out of the PowerPoint Slides, go to **File > Print**.
2. You will have some options on how you want your slides to print out:

The screenshot shows the 'Print' dialog box in Microsoft PowerPoint. It includes a 'Copies' field set to 1, a printer selection dropdown for 'Brother MFC-J6520DW Printer', and a 'Settings' section with various options. Four callout boxes provide instructions:

- Slides:** You can choose which slides you want to print out, for example, if you want to print out only slides 2-10, you can type this into the box, or you can choose to print all the slides.
- Layout:** You can choose how many slides per page and what the layout is. For this handout, choose: '4 Slides Horizontal, landscape layout'.
- Print on Both Sides:** It is preferable to print out on both sides of the page, if your printer allows for it.
- Color:** It is preferable to print out in colour if you have access to a colour printer.

3. Your print out would look something like this:



Getting Started

Session Objective:

- Present the training objectives and create a comfortable, encouraging learning environment.

 **Duration:** 30 minutes

 **PPT Slides to use:**

Slide 1: Title slide, showing details of the training

Slide 2: Training Objectives

This session can include the following:

- Opening Prayer.
- Welcome for any special guests and any introductory remarks.
- Background to the training (if needed) and Training Objectives (**Slide 2**).
- Any 'housekeeping', for example, location of toilets, timing of breaks.
- Introductions of participants to each other.
- Expectations and ground rules (participant expectations of the training are good to have if time permits, it is also good to set a few ground rules e.g. around phone use, time keeping etc).

Session 1: Introduction to Social Accountability

Session Objective:

By the end of this session participants will be able to:

- Explain social accountability, and its importance and benefits, to a community audience.
- Describe some social accountability tools and activities, and how they can be used for different purposes.



Duration: 3 hours



PPT Slides to use:

- **Slide 3:** What is Social Accountability?
- **Slide 4:** What are some Social Accountability tools and activities?
- **Slides 5-10:** Recap: The County Planning and Budgeting Cycle
- **Slide 11:** Group work on Social Accountability tools and activities
- **Slides 12-13:** Summary of Social Accountability Tools and Activities



Session Notes:

- **(Slide 3) What is Social Accountability? How is it relevant to county service delivery?**



Start by asking these questions and give participants an opportunity to share their ideas and understandings about the concept of social accountability, in pairs or as a whole group. It is also important to get their ideas about how social accountability is linked to service delivery in the county, as this aspect of social accountability will be the main focus of the training. You can also add to their responses with the following information.

- Social accountability can be broadly defined as citizen-led action to demand accountability and responsiveness from the duty bearers—including public officials and service providers.
- Social accountability is ‘demand driven’, which means ‘bottom up’, and is led by citizens, communities and civil society organisations.
- Importantly, social accountability can influence service delivery by focussing on the way that budgeted services are delivered and whether these services are being implemented in the way they are supposed to, and whether they demonstrate good value for money for citizens.

Source: Handbook on County Planning, County Budgeting and Social Accountability, IEA, 2014, p.32



To follow on, ask participants for their ideas on ‘why do we need social accountability?’

The idea to get across is that governments cannot always be relied upon to do the right thing by their citizens (for various reasons, which can be intentional or unintentional) and it is important that citizens understand how they can hold their county government to account, particularly to make sure they are getting access to the services that they are entitled to receive as citizens and tax payers.

Another important point for community facilitators to be aware of is that government authorities do not always welcome social accountability processes, as they may see these processes as a threat, or a challenge to their way of doing things. Community facilitators should anticipate this and make plans in advance for resolving any possible hostility or resistance from the county executive.

What is the need for Social Accountability?

- There are often concerns with issues of governance and accountability.
- Citizens express dissatisfaction with public service delivery.
- There is sometimes a lack of transparency in the utilisation of public resources, as well as instances of corruption in the management of public resources.
- There is a need to promote gender responsive budgeting and service delivery.
- Failure of existing mechanisms for resolving governance and accountability problems.
- Addressing poor provision of services by government agencies in between elections.


Source: Handbook on County Planning, County Budgeting and Social Accountability, IEA, 2014, p.32

What are the benefits of Social Accountability?

- Improved public service delivery, leading to better informed policy design.
- Ensuring the rational use of public resources and safeguarding against ‘leakage’ and corruption.
- Provides vital feedback to government departments on the challenges or gaps in public service delivery.
- Promotes social inclusion where marginalized, vulnerable, youth, women and other socially excluded groups get attention.
- Complements formal accountability mechanisms to ensure that public officials and public bodies are performing at their best, and that they are providing value for money and are responsive to the needs of citizens and communities.
- Empowerment of social groups, particularly those who are typically under-represented.

Source: Participatory Budgeting, Community Scorecard and Citizen Report Card Toolkit, IEA, 2015, p.13-14.

- **(Slide 4) What are some ways to carry out social accountability?** This slide shows there are many different mechanisms and tools for citizens to use to conduct social accountability activities. Point out that some of these were looked at in the training on ‘Citizen Engagement in County Planning and Budgeting’, such as ‘Participating in County Planning and Budgeting Activities’ and ‘Public Hearings’. This training will look at all of these tools, but will go into detail about two of these tools—Community Score Cards and Public Expenditure Tracking Survey (PETS) in Sessions 2 and 3.


 Before continuing, conduct a quick brainstorm with participants to find out what they know about any of these tools and activities—whether they have heard about them, or have come across any of them before. This will be useful information for the Group Work Exercise to follow. Add to participants’ responses with the following information:

- The purpose of social accountability tools can be thought of as leading to:
 - Improved governance and accountability.
 - Increased development effectiveness.
 - Increased citizen empowerment.
- It is important to note that these tools are not used just to diagnose problems or gaps, but are also useful for advocacy for change, and empowerment for citizens.


Source: Handbook on County Planning, County Budgeting and Social Accountability, IEA, 2014, p.33

- **(Slide 5) Recap: The County Planning and Budgeting Cycle.** The purpose of this slide is to recap some information from the training on ‘Citizen Engagement in County Planning and Budgeting’ so that participants can link social accountability into the stages of the county planning and budgeting cycle. Show the slide, pointing out the four steps and explain that while social accountability activities can be done at all steps in the cycle, for the purposes of this training we are focusing on some tools that are important for the ‘Implementation’ and ‘Monitor and Evaluate’ steps of the cycle. This is because these two steps are where many of the service delivery activities take place.

- **(Slides 6-10) Recap: The County Planning and Budgeting Cycle—Step by Step.**

 Again, these slides are for the purposes of a recap of the different steps in the cycle from the previous training. Before showing each slide, you could ask participants for their input in terms of what they remember about each step and what happens in each step.

- **(Slides 11) Group Work on Social Accountability Tools and Activities**

 A group work activity has been prepared to help your participants become familiar with the different social accountability tools and activities just presented. Follow the instructions to lead the participants in the following group exercise:

Exercise: Getting to Know Some Social Accountability Tools and Activities

Purpose: The purpose of this exercise is for participants to work in groups to learn about two examples of social accountability tools and activities, and share this information with the wider participant group, while reflecting on any prior knowledge or experience they might personally have with these tools.

Preparation: You will need to make a photocopy of each of the Exercise Worksheets that are at the end of this Training Guide before you start this exercise.

Suggested timing:

Preparation:	5 mins
Time in groups:	25 mins
Presentations and Discussion:	30 mins

Steps:

1. Assign participants into groups, there needs to be **5** groups in total. The number of people in each group will vary depending on how many participants are in the training, but ideally each group will have between 4-6 people.
2. Divide participants into their groups and give each group **2** of the social accountability tools and activities from the Exercise Worksheets that you have copied. These are:

- | | |
|---|------------------------------|
| 1. Participatory Planning and Budgeting | 6. Civic Education |
| 2. Independent Budget Analysis | 7. Public Hearings |
| 3. Citizen Report Cards | 8. Public Revenue Monitoring |
| 4. Public Expenditure Tracking Survey | 9. Citizens Charters |
| 5. Community Score Cards | 10. Social Audits |

3. A summary table of these tools and activities is provided on **Slides 12 and 13**.
4. The task is to read the information in their groups and discuss, including a discussion of any experiences that group members may have had with either of the tools and activities previously, either in the course of their work, or as a member of the public. For example:
 - Where did you come across this tool/activity and in what capacity?
 - How was the tool/activity used, and did it have an effective result?
 - Did the people involved understand how to use the tool/activity, and what the benefits of using the tool would be for them?

5. Allow about 20 minutes for group discussion, then come back to plenary. Ask each group to present (6 mins per group), giving a short summary *in their own words* of the information they have read and discussed from their Exercise Worksheet, including any information about previous knowledge/experience of the tool/activity.
6. After each group presents, allow an opportunity for the audience to ask questions, seek clarification, or contribute from their own experience.
7. To end the exercise, note that two of these tools (Community Score Card and Public Expenditure Tracking Surveys) will be covered in more detail in Sessions 2 and 3.



Questions to Check Understanding

Here are some questions you can use at the end of the session to check that participants have understood what has been presented and discussed in the session. You can do this in a large group, or in small groups first and then discuss as a big group.

- Why is social accountability important for communities?
- How do you think social accountability could improve service delivery in your community?
- What are some of the different social accountability tools and activities we discussed in the session? Which do you think would be most relevant and useful for the community groups you work with?

Session 2: Community Score Cards

Session Objective:

By the end of this session participants will be able to:

- Guide a community group through a community score card process.



Duration: 2.5 hours



PPT Slides to use:

- **Slide 14:** What is a community score card? What does it try to achieve?
- **Slide 15:** Community Score Card main features
- **Slide 16:** Community Score Card benefits
- **Slide 17:** What is needed for the process?
- **Slide 18:** Community Score Card process diagram
- **Slides 19:** Phase 1: Planning and Preparation—Main Steps
- **Slides 20-21:** Phase 2: Conducting the Score Card with the Community
- **Slides 22-23:** Phase 3: Conducting the Score Card with Service Providers
- **Slides 24-25:** Phase 4: Interface meeting and action planning
- **Slide 26:** Phase 5: Action Plan Implementation and Follow Up



Session Notes:

- **(Slide 14) ‘What is a community score card?’ ‘What does it try to achieve?’**



Start with a discussion around community score cards. This tool was introduced in Session 1, and participants may already have come across it through their work with local communities. It is also important to find out what participants think is the purpose of the tool, and what it seeks to achieve. You can add to the discussion with the information below.

- A Community Score Card is a tool used to rate the services and performance of a service provider (for example, health, education facilities), using scores.
- The aim is to identify failures and lapses in service delivery, in order to improve the quality, efficiency, accessibility, relevance and accountability in the delivery of public services.
- It also aims to bring together the users and providers of a service to jointly develop solutions to resolve the service delivery problems identified.

Source: Participatory Budgeting, Community Score Card, Citizen Report Card Toolkit, IEA, 2015, p.33.


- **(Slide 15) Community Score Card main features**

The table on this slide gives some more information about what a Community Score Card is, and importantly, what it is *not*.

What it is	What it <i>isn't</i>
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.	

Source: *The Community Score Card Toolkit: CARE, 2013, p.6.*

- **(Slide 16) Community Score Card benefits**

 It is also good to have a discussion around what the group thinks might be the benefits of using the community scorecard tool, and then explain that there are benefits for both the community and service provider, as shown in Slide 16.

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	
<p>Leads to a common understanding of existing problems and solutions in relation to service delivery.</p> <p>Builds trust and improves relations between service providers and service users.</p> <p>Helps service providers to monitor and improve service quality together with the community.</p>	

Source: *Participatory Budgeting, Community Score Card, Citizen Report Card Toolkit, IEA, 2015, p.35.*

- (Slide 17) What is needed for a good Community Score Card process?

🗨️ Explain that the Community Score Card tool is a process that must be well planned facilitated in order to be effective. Ask participants for their ideas on what might be needed for a successful community score card process. You can add to their responses with the following information:

- **Time** is needed, as the process can take 3 to 6 weeks.
- **Good facilitation skills** are needed, especially to keep the process on track and ensure that there is a spirit of mutual cooperation and not ‘blaming’.
- **Planning in advance** to ensure maximum awareness and participation from the community, and acceptance from the service provider.
- **Realistic expectations** both sides need to be clear on what can and cannot be achieved through the process, and avoid having unrealistic expectations of the service providers.

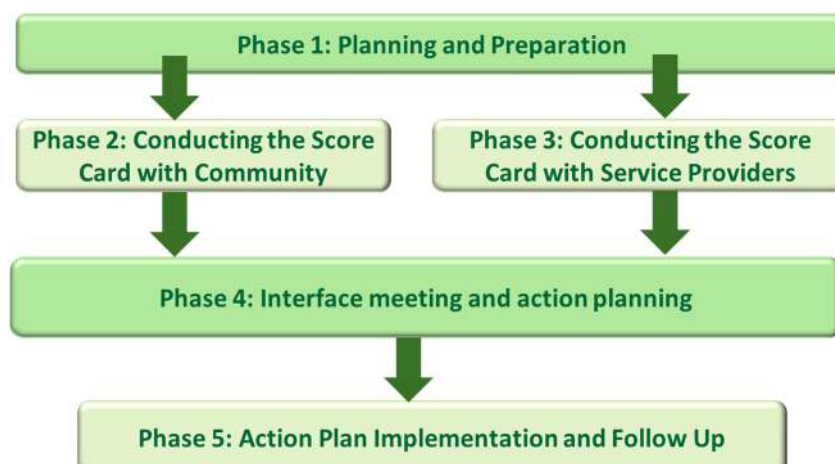
Source: *The Community Score Card Toolkit: CARE, 2013, p.8.*

- (Slide 18) Phases of the Community Score Card process

The slide shows a diagram of the process, which is also included as a handout for participants. Go through the diagram and explain that the steps outlined here are covered in more detail in two useful resources that participants should try to use when conducting a Community Score Card process with a community group:

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

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



- **(Slide 19) Phase 1: Planning and Preparation—Main Steps**

The slide gives an overview of the main steps needed for planning and preparing for a community score card process. You can add to the slide from the information below and participants may also have their own ideas about what happens in this phase:

- 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. It will be important to have local leaders on board throughout the process.
- 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.

Source: The Community Score Card Toolkit: CARE, 2013, p.9.

- **(Slides 20 & 21) Phase 2: Conducting the Score Card with Community—Main Steps**

The slide gives an overview of the main steps needed for conducting a community score card process with the community. You can add to the slide from the information below and participants may also have their own ideas about what happens in this phase:

- 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 (see Example 1 below).
- Develop indicators and create the Score Card (see Example 2 below).
- Hold another community gathering to give the scores, and consolidate scores from all villages.

Source: The Community Score Card Toolkit: CARE, 2013, p.12.

Example 1

Issue	Priority	Reasons
The health centre is always very dirty.	High	“When we come to a dirty health centre, it makes us feel more sick.”

Example 2

Indicator	Score					Reasons
	Very Bad = 1	Bad = 2	OK = 3	Good = 4	Very Good = 5	
Cleanliness of the health centre.						

- **(Slides 22 & 23) Phase 3: Conducting the Score Card with Service Providers—Main Steps**

The slide gives an overview of the main steps needed for conducting a community score card process with the provider of the service that is the focus of the exercise. You can add to the slide from the information below and participants may also have their own ideas about what happens in this phase:

- 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.

Source: The Community Score Card Toolkit: CARE, 2013, p.18.

Point out that in Examples 1-2 above and Examples 3-4 below it can be seen that both the community users and the service providers identify cleanliness as an issue, but for different reasons. This is where the community score card can be very useful, as it highlights these shared issues, which can then be resolved.

Example 3

Issues	Indicator
<p>“The community leaves litter in the grounds of the health centre.”</p> <p>“There is not always water to wash the floors and clean the bed linen”.</p>	Cleanliness of the health centre.

Example 4

Indicator	Score					Reasons
	Very bad = 1	Bad = 2	OK = 3	Good = 4	Very Good = 5	
Cleanliness of the health centre.						

- **(Slides 24 & 25) Phase 4: Interface meeting and action planning—Main Steps**

The slide gives an overview of the main steps needed for conducting the interface meeting between the community users and service providers. You can add to the slide from the information below and participants may also have their own ideas about what happens in this phase:

- A meeting between service providers and the community, with a skilled facilitator in place. A skilled facilitator is essential to ensure the meeting goes smoothly and does not become confrontational.
- Allows for sharing and discussion of the score cards and reasons for the scores given. Identification of issues that are common to both users and providers is important here.
- 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 (see Example 5 below).

Source: The Community Score Card Toolkit: CARE, 2013, p.21.

Example 5

Priority Theme (Issues)	Action (Activities to address the issue)	Who will lead? (Name and institution)	By when? (Realistic timeframe)	Resources (What is needed)
Cleanliness of the health centre	Provide more staff Provide waste bins Community to use bins	Health centre official Health centre committee	3 months from now	Funding for staff and bins Signs to remind people to use bins

- **(Slide 26) Phase 5: Action Plan Implementation and Follow Up—Main Steps**

The slide gives an overview of the main steps needed to ensure that the actions identified in the action plan are implemented and followed up on. You can add to the slide from the information below and participants may also have their own ideas about what happens in this phase:

- 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.

Source: The Community Score Card Toolkit: CARE, 2013, p.22.

See **Annex 1** for an example Community Score Card, and a blank template to use.

Challenge	How to Address
<p>It requires time</p> <p>Holding service providers accountable might be a new concept and therefore a difficult concept to understand and get accepted by communities and service providers</p>	<p>Public office needs to be willing to participate and this requires building relationship in the planning phase.</p>
<p>Can lead to conflict</p> <p>The interface meeting must be facilitated well.</p>	<p>Identify facilitators who can remain neutral and reduce any escalation that may arise.</p> <p>Make sure that service users, as well as service providers, are well prepared for this meeting and understand its purpose. Avoid personal confrontations.</p>
<p>‘Fingerpointing’</p> <p>The Community Score Card process deals directly with issues of behaviour and personalities and can be uncomfortable for those on the receiving end.</p>	<p>Interface meeting must be facilitated well.</p> <p>Identify facilitators who can depersonalise comments and target issues, not individuals.</p>
<p>Raising Expectations</p> <p>Sometimes the process can create a demand which cannot be fulfilled by the service provider.</p>	<p>Need a facilitator who can balance between community demands and service providers’ ability to provide and work out how the two sides can support each other to improve services.</p>

Questions to Check Understanding

Here are some questions you can use at the end of the session to check that participants have understood what has been presented. You can do this in a large group, or in small groups first and then discuss as a big group.

- In what ways do you think a community score card process could be helpful to the community groups that you work with?
- Why is it important to have skilled facilitators to guide the community score card process?

Session 3: Public Expenditure Tracking Survey (PETS)

Session Objective:

By the end of this session participants will be able to:

- Guide a community group through a Public Expenditure Tracking Survey process.



Duration: 2.5 hours



PPT Slides to use:

- **Slide 27:** What is a Public Expenditure Tracking Survey?
- **Slide 28:** Main purpose of PETS
- **Slide 29:** Why are public resources not always used as planned?
- **Slide 30:** PETS process diagram
- **Slide 31:** Planning and Preparation—Main Steps
- **Slide 32:** Who is on the PETS team?
- **Slide 33:** Who are the key stakeholders?
- **Slide 34:** Analyse the Budget—Main Steps
- **Slide 35:** What to look for when analysing reports
- **Slide 36:** Follow Up—Some Tips
- **Slides 37-38:** Challenges of PETS



Session Notes:

- **(Slide 27) ‘What is a Public Expenditure Tracking Survey?’ ‘What does it try to achieve?’**



Start with some brainstorm questions around the Public Expenditure Tracking Survey, also known as PETS. Participants were introduced to this tool in Session 1 and they may also have had some experience using this tool previously, so it is good to get their ideas. You can add to their responses with the information below:

- PETS is a tool to track the flow of public resources (human, financial or in-kind) from the highest levels of government to frontline service providers.
- Its purpose is to gather information beyond official data and administrative records to understand what actually *happens* to money that is meant for service delivery. For example, where there are leakages or delays in spending.
- It also aims to generate knowledge among service users, and increase their ability to analyse, monitor and advocate for improvements.
- A PETS gives an empirical tool to advocate for change, that is, citizens can support the perception that something is not right (in regard to service delivery) with actual evidence.

Source: Using PETS to monitor projects and small-scale programs: A Guidebook, World Bank, 2010, p.3-5.

- **(Slide 28) Main Purpose of PETS**

Lead on from this to further discussion about the use of PETS.

- A PETS ultimately aims to enable the communities to ask the following question:

Are public resources being used as planned, and are they bringing the expected results?

- PETS is also referred to by other names, such as ‘budget tracking’ and ‘evidence-based budget advocacy’.
- A PETS process can be initiated by governments or civil society, and can take place at a national, county, or local level.

By using budget tracking tools such as PETS, citizens can help to minimise the impact from the above factors and also achieve the following positive outcomes:

- **Improved Service Delivery:** as budgets are delivered as planned, instead of delayed or diverted.
- **Exposure of Corruption:** as citizens notice when funds do not reach their intended destination.
- **Empowered Citizens:** as well as a stronger civil society that has increased confidence to influence decisions that affects people’s lives.
- **Stronger relationships and accountability:** between communities and people in power.

Source: Budget tracking for beginners: an introductory guide, Tearfund, p.3-5.

- (Slide 29) Why are public resources not always used as planned?



If it does not come up in the discussion above, ask participants for their ideas or experiences with what can happen to resources that are intended for service delivery? There are most likely many examples from experience where funds do not always reach their intended destination, some intentional, others unintentional. You can add to the discussion with the below information.

- **Poor Financial Management Systems:** If financial management systems are weak, cash flows may not be managed well and there can be delays in receiving funds.
- **Corruption:** Some public officials can use ‘tricks’ to divert funding for personal use, often in situations where financial management systems are weak. The result is less money reaches the intended destination than planned. This is also referred to as ‘leakage’.
- **Fund Diversions:** Sometimes money intended for one program is diverted by a government for another use. This is not always due to corrupt practices, and may be for legitimate reasons. However, such shifting of funds must be carefully monitored to ensure that they are legal and justifiable.
- **Use of Reserves During Unexpected Events:** In the case of natural disasters, governments may have contingency reserves to draw on as needed. These should also be carefully monitored to ensure they are legal and justifiable.
- **Inadequate Funding:** Sometimes budgets are not adequately funded. For example, where the actual local revenue collected is less than the projected local revenue amount indicated in the budget.
- **Off-Budget Donor Funds:** Some donor funds for programs are not always reflected in a government’s budget. It is important to monitor the way that such programs are executed to understand the purpose of these funds.
- **Weak Oversight:** Some public audit and oversight institutions do not have adequate capacity to provide effective oversight to budget execution. This is where the role of civil society becomes important to supplement government’s oversight capacity.

Source: Our money, our responsibility: a citizens’ guide to monitoring government expenditures, IBP 2008, p.9-11.

- **(Slide 30) PETS process diagram**

The slide gives an overview in the steps of conducting a PETS. Go through the diagram and explain that the steps outlined here are covered in more detail in a useful resource that participants should try to use when conducting a PETS process with a community group:

Budget tracking for beginners: an introductory guide, Tearfund, www.tearfund.org



- **(Slide 31) Step 1: Planning and Preparation**



The slide gives some more detail about the planning that is needed before starting a PETS. Ask participants for their ideas about what might be needed for a successful PETS process. You can add to their ideas with the information below:

- Identify any relevant laws that may assist, such as Freedom of Information.
- Identify any useful materials, such as a citizen’s budget.
- Contact the relevant local authority to discuss the PETS process.
- Arrange a community meeting to explain the PETS process.
- Set up a PETS team (see Slide 32 below).
- Organise training and resources for the PETS teams. For example, they may need basic training in how to read and interpret budget documents.
- Identify the issue to monitor (good to focus on one budget issue at a time).
- Identify the stakeholders (see Slide 33 below)

Source: Budget tracking for beginners: an introductory guide, Tearfund, p.7.

- **(Slide 32) Who is on the PETS team?**



Ask participants for their ideas about who might be the best people to be on a PETS team. You can add to their ideas with the information below:

- Ideally would be elected from an existing body such as a community group.
- Can vary but a good number is between 9 and 14 people.
- Teams are made up of volunteers who are:
 - Dynamic, motivated and have time to engage.
 - Persistent.
 - Varied in skills, ideally with some journalistic, legal or other skills.
 - Not aligned to any political party.
 - Able to listen to the community.
 - Able to engage closely with the local authority.
 - Mixed backgrounds—age, gender, ethnicity, occupation.

Source: Budget tracking for beginners: an introductory guide, Tearfund, p.9.

- **(Slide 33) Who are the key stakeholders?**



Ask participants for their ideas about who might be the key stakeholders in the process. You can add to their responses with the information below:

- Who influences the budget the most? Who is responsible for budget implementation, particularly related to the budget issue being monitored?
- Could include village leaders, service delivery staff, local government staff and elected representatives.
- A stakeholder analysis can help understand the different types of stakeholders and the relationships between them, for example, decision makers, implementers, direct and indirect beneficiaries.
- It is also important to analyse the power relationships that exist, both formal and informal.

Source: Budget tracking for beginners: an introductory guide, Tearfund, p.11.

- **(Slide 34) Step 2: Analyse the Budget—Main Steps**

The following information gives two examples of how the budget can be analysed during two crucial stages—Budget Execution and Budget Oversight.

Budget Execution

- At this point in the budget cycle, the budget is being spent. PETS teams can track the use of funds to see whether the money approved is being spent as allocated, that the money arrives where it is meant to and that the funds are used properly.
- For example, a PETS team could track the building of a local health clinic. From the local budget they could find out the amount allocated for the clinic and work out how it will be implemented. The team could find out who the contractors are, visit the site and speak to the builders and the local community.

Budget Oversight

- At this stage, financial expenditure and external audit reports are produced, outlining the amount actually spent on implementation (see Slide 35 below).
- PETS teams can analyse the documents against the original budget to see whether the money has been spent as intended. The data can be analysed to see if there are any major discrepancies or anything unusual.
- The team will then be equipped with information to follow up with leaders and decision makers.


Source: Budget tracking for beginners: an introductory guide, Tearfund, p.13.

- **(Slide 35) What to look for when analysing reports**

This slide gives some key points of the questions that can be asked and what should be looked for when the PETS team is analysing the budget and expenditure reports.


- Look for discrepancies: Does income match expenditure?
- Look for unclear or vague language: For example, 'other use' against large amounts of expenditure.
- Check numbers: If looking at the budget for a local school, check the amounts against known salary rates and check market rates for materials and equipment.
- Check numbers: If looking at a construction project, compare the amount budgeted against the Bill of Quantities. Visit the site if possible.

- **(Slide 36) Step 3: Follow Up—Some Tips**

 Ask participants for their ideas about how to follow up on PETS findings. Sometimes it can be easy to identify where a problem is, but harder to follow up and make any real change come about. You can also point out these tips:

- PETS teams need to advocate for change, based on their findings.
 - Some tips:
 - Be persistent.
 - Involve the wider community to use appropriate mechanisms to raise the issue (for example, a public meeting).
 - Approach the local government department through an appropriate mechanism, such as the MCA.
 - If unable to be resolved at the local level, the issue may need to be referred to the EACC or similar body.
 - The media may also be needed as a mechanism to highlight the issue.
- Source: Budget tracking for beginners: an introductory guide, Tearfund, p.13.*

- **(Slides 37-38) Challenges in undertaking PETS**

 Ask participants for their thoughts about what some of the challenges might be for a team that is planning to undergo a PETS. The participants will most likely be helping community groups to conduct their own PETS, so it is good to anticipate what some of the challenges might be, and identify ways to overcome these challenges.

Challenge	How to Address
<p>Access to Information</p> <p>This can sometimes be problematic, as decision makers don't always want to hand over information to others.</p>	<p>Use formal mechanisms, such as writing a letter. Apply to a higher institution if not successful. Outline why you need the information, and provide documents to demonstrate.</p>
<p>Difficult Language</p> <p>Some budget information uses technical language and can be difficult for lay people to understand.</p>	<p>PETS teams should receive some basic training in reading budgets in advance. Teams should request a citizen's budget if one is available. Teams should keep asking questions about the budget, in order to understand what is written.</p>

	Remember that the government budget is a public document.
<p>Market Prices Change</p> <p>Sometimes the cost of materials does increase significantly between budget approval and implementation, and this can make it difficult to implement a project within budget.</p>	Where this is encountered, the situation needs to be clearly explained to the community, if it results in materials not being delivered or buildings not finished.
<p>No Reply from Officials</p> <p>This can happen in situations where local authorities see PETS teams as adversaries and do not want to engage with them.</p>	It is essential to build relationships between the PETS team and local authorities in the planning stage, to build trust and ensure that others are clear about the intentions of the PETS process.
<p>Risk of Bribery</p> <p>PETS team members might be offered inducements, or even threatened.</p>	The PETS team needs to have strong relationships with the community, and be trustworthy and transparent about its activities.
<p>Follow Up Issues</p> <p>It can be difficult to follow up on PETS findings, but it is the most crucial part of the process.</p>	Use public forums to highlight issues and work with the community to challenge the relevant authority.

Source: *Budget tracking for beginners: an introductory guide*, Tearfund, p.15-16.

Questions to Check Understanding

Here are some questions you can use at the end of the session to check that participants have understood what has been presented and discussed in the session. You can do this in a large group, or in small groups first and then discuss as a big group.

- What are some reasons why public resources are not always used as planned?
- What is important to consider in terms of who is on a PETS team?
- Can you identify some of the challenges of conducting PETS and how to overcome them?

Conclusion


Session Objective:

- Recap and consolidate the key points from the training, including a discussion on next steps.


 **Duration:** 30 minutes

 **PPT Slides to use:**

Slide 39: Training Conclusion

 You will need to make one copy for each participant of the **Assessment Task**, **Evaluation Questionnaire** and **Action Plan Template**, at the end of this Training Guide.

Training Summary

 Start by asking participants for their ideas about something they remember or have learned from the training, or what they felt was the most important thing they learned and why? You can add to their responses from the following list:

In this training participants have learned about the following:

- The meaning, purpose and benefits of social accountability.
- The different social accountability tools and activities that can be used.
- The main features and benefits of the Community Score Card tool.
- The different phases of a Community Score Card process.
- The purpose of Public Expenditure Tracking Surveys (PETS).
- Tips and Challenges for conducting a PETS.

Assessment Task

As part of checking understanding of what was learned in the training, ask participants to undertake a short assessment task, with 4 questions based on the material covered in the training. The Assessment Task is below and you will need to make enough copies for one per participant, prior to the Conclusion session.

Evaluation

A simple evaluation questionnaire has been included in the Training Guide (see below), which you can use to gauge participants' reactions to the training—what they enjoyed, what they

found useful and what improvements would they suggest? You will need to make enough copies for one per participant, prior to the Conclusion session.

Next steps—Action Plan Template

It is important to have a discussion and short action planning exercise around the next steps for participants, to help them think about and prepare for any working with or training for community groups on what they have learned in this training. There is a simple action plan template below for participants to fill in. As with the Assessment Task and Evaluation Questionnaire, you will need to make one copy per participant of the template before the start of this session. You can have a plenary discussion about each of the questions in the action plan, and guide the participants as they try to fill in the table with a few simple ideas about what they can do, who is responsible, what is the timeframe, who they can engage with, and what type of support they might need.

In terms of the timeframe of activities, an important factor to remember here is the annual cycle of planning and budgeting, which has specific timelines and dates that provide a guide on what happens when. The action plan should reflect on this and participants should identify certain dates by which to engage with the county executive.

Closing

This can include a thank you to those involved, as well as any official closing messages.

Exercise Worksheets

1. Participatory Planning and Budgeting

What is it about?

Participatory planning allows citizens, local Community Based Organisations (CBOs), CSOs, government officers and other stakeholders to take part in the identification and prioritization of development projects to be implemented with public funds.

Participatory budgeting is a bottom-up approach where citizens engage with government officials on how public funds are prioritized and used. It allows for the preparation of budgets that are more responsive to citizens’ preferences.

Participatory budgeting ensures the direct participation of citizens and their representatives in respect of budget allocation, and the management and monitoring of expenditure.

Why is it important?

- Increases citizen’s voice by providing opportunities for citizens to identify their development needs and also prioritize development projects.
- Builds the capacity of citizens and civil society through exposure to the government planning and budgeting processes.
- Enhances the legitimacy of government and promotes understanding and trust as different stakeholders sit and work together.
- Ensures plans and budgets that are more responsive to local needs and that avoid duplication of projects at the local level.
- Empowers citizens to influence public decisions in regard to matters having direct impact on them.
- Ensures budgetary allocations to poor and marginalised areas.
- Increased transparency in management of public resources and improved targeting of public spending.
- Reduces corruption.

Source: Adapted from *County Planning, County Budgeting and Social Accountability Handbook*, IEA, 2014, p.33-37.

2. Independent Budget Analysis

What is it about?

Independent budget analysis (IBA) is analytical and advocacy work aimed at making public budgets more transparent and at influencing the allocation of public funds through the budget.

It involves a review of budgets in order to assess whether allocations match the government’s announced social commitments. It may also involve analysing the impact and implication of budget allocations.

Why is it important?

- Improves information sharing and public understanding of the budget.
- Demystifies the technical language of official budgets and increases transparency in the budgetary process.
- Helps to inform citizens on the impact of budget allocations on their daily lives and to mobilize public opinion to pressure for greater equity in budget allocations.
- Improves targeting of funds for vulnerable groups- can help empower vulnerable groups by giving voice to their concerns and ensuring that funds address their needs.
- Can help improve effectiveness and efficiency of public spending by making trade-offs explicit, helping to optimize the use of scarce public resources.
- By analyzing the impact of taxes and tax reform on different groups in society, independent budget analysis can help ensure greater equity in revenue collection.

Source: Adapted from County Planning, County Budgeting and Social Accountability Handbook, IEA, 2014, p.33-37.

3. Citizen Report Cards

What is it about?

Citizen Report Card is a powerful medium to express the opinions and voice of citizens about the services they receive.

It is a method of providing feedback to government offices after evaluating citizens’ direct experience, observation, and feelings through a participatory survey method.

It is a way for citizens to take their feelings and experience about the quality of a public service to the concerned office using an appropriate approach.

The information is obtained by directly asking questions to consumers of public services. It can also be managed simply by observation.

It aims at disclosing the grievances of service receivers against the providers and assists in understanding the views of service receivers on irregularities in service provision.

Why is it important?

- Provides service providers with information about how public resources are being used and how the services are impacting on the citizens.
- Ensures that information is received about the services being delivered and helping these services to be citizen and result oriented.
- Policy makers can listen to citizens’ demands about alternatives and bring these to the policy making level.
- Prompt and practical improvements in service delivery can be made by providing information about the effectiveness of service delivery.
- Enables assessment of the impact of public policies and programs.
- Feedback based on the achievements of the services can influence budget allocations.

Source: Adapted from County Planning, County Budgeting and Social Accountability Handbook, IEA, 2014, p.33-37.

4. Public Expenditure Tracking Surveys

What is it about?

Public Expenditure Tracking Survey (PETS) is a method through which citizens try to find out how much budget is allocated to the activities implemented by the local bodies; how much of this budget is spent or is being spent, and outputs obtained through the money that has been spent.

It tracks the flow of public funds and material from the central government level, through the administrative hierarchy, all the way to the frontline service providers. PETS aim at improving the quality of service delivery at the local level.

PETS help in the identification of problems, weaknesses, irregularities and leakages in the management of public budget expenditures. It enables citizens to find out whether any of the plans, programs and resources have indeed reached their targets, whether the money was spent for the already approved purpose and, if not, what ways can be found to spend the budget as per the approved purposes.

Why is it important?

- Fight corruption by uncovering leakages in the system between the source and the destination in the flow of funds or goods.
- Detect problems of service delivery in the form of staff absenteeism or ghost workers.
- Improve the efficiency of budget execution.
- Ensures that resources reach the frontline service providers and ultimately the intended beneficiaries i.e. the poor.

Source: Adapted from County Planning, County Budgeting and Social Accountability Handbook, IEA, 2014, p.33-37.

5. Community Score cards

What is it about?

Community Score Cards is a mechanism through which citizens monitor the quality of community based public services. It provides the opportunity for citizens to analyse any particular service they receive based on their personal feelings, to express dissatisfaction, to provide encouragement if good work is done and further suggest measures to be taken if flaws still remain.

The community score cards help both sides to identify the reasons for poor services and find out solutions for the problems identified. Community score cards allow people to make more efficient use of resources through the monitoring of a particular service or project.

Why is it important?

- Enables reforms in service provision as a result of feedback from the consumers of service.
- Provides regular feedback on quality of service to service providers.
- Links service providers to the community by empowering citizens to provide immediate feedback to service providers.

Source: Adapted from County Planning, County Budgeting and Social Accountability Handbook, IEA, 2014, p.33-37.

6. Civic Education

What is it about?

Civic education is simply education imparted to citizens with the aim of ensuring that they participate in governance thereby contributing to a progressive society.

It makes the citizen conscious and enables them understand the role of the citizen. This empowers them to express concerns about political, social, administrative and economic management of the country.

Information makes the citizen alert, enabling them to play a dynamic role as a citizen by participating in governance.

Why is it important?

- Can bring positive changes in the way that a citizen views his or her society.
- Helps develop the habit of developing an understanding and knowledge about the local context.
- Enables citizens to know how the central and county governments work, how planning is done, how policies and the budget are formulated, and opportunities for participation in devolved governance.
- Provides citizens with a useful guide on when and how to engage with the county executive or other governance institutions.

Source: Adapted from County Planning, County Budgeting and Social Accountability Handbook, IEA, 2014, p.33-37.

7. Public Hearings

What is it about?

These are formal meetings at the community level where local officials and citizens have the opportunity to exchange information and opinions on community affairs. It enables the citizens to raise their concerns in front of elected officials and bureaucrats on the one hand and an important feedback mechanism for the officials to gain a better understanding of the citizens’ experiences and views.

It is also an opportunity for citizens receiving local services and officials providing services to share on matters of public interest.

It provides citizens with the opportunity to put forward personal and community related problems to the service providing officials.

It helps make service providers accountable to citizens, and increases transparency in the service provider’s activities.

Why is it important?

- Makes those holding public positions and providing services accountable to stakeholders.
- Increases transparency in public service delivery.
- It is also an opportunity for citizens receiving local services and officials providing services to share on matters of public interest.
- It provides citizens with the opportunity to put forward personal and community related problems to the service providing officials.
- It helps make service providers accountable to citizens, and increases transparency in the service provider’s activities.

Source: Adapted from County Planning, County Budgeting and Social Accountability Handbook, IEA, 2014, p.33-37.

8. Public Revenue Monitoring

What is it about?

The income government collects determines what kind of programs, projects and services it can conduct. County governments collect revenue using their authority and determine the local programs and service they can provide based on the amount of revenue they have collected. It is necessary for citizens to keep themselves informed about the size of their county budget. This knowledge enables citizens hold their governments accountable for the mobilisation and management of the public funds.

Revenue monitoring enables the citizens to know how much money is at the disposal of their government and how the revenue collected has been spent.

Why is it important?

- Helps citizens understand how the national and county executive have mobilised economic resources.
- Has a positive effect on those who want to learn where and how the available public money is going to be spent for local development and for the greater benefit of the citizenry.
- Enables effective monitoring of government expenditures.
- Reduces chances of corruption and mismanagement of public resources.
- Enhances accountability, improves governance, improves public service delivery and enhanced development effectiveness.

Source: Adapted from County Planning, County Budgeting and Social Accountability Handbook, IEA, 2014, p.33-37.

9. Citizen Charters

What is it about?

A Citizen Charter is a public notice displayed by public institutions which provide public services for the information of the service receivers. The charter should mention:

- the types of services available
- the service charges or fee
- the responsible person providing the service
- the service quality or expected standards
- the duration for providing the service
- the terms and procedures of service delivery
- the remedy for non-adherence to standards, or if the service is not available.

A Citizen Charter also signifies a commitment expressed by the institution in the context of a particular service meant for targeted service receivers.

Separate charters are usually designed for distinct services and/or organizations and agencies.

Why is it important?

- Aims to improve the quality of services by publishing standards which users can expect for each service they receive from the government.
- Simple medium for citizens to receive information about the services being provided.
- Citizens are well informed about the process, money and time involved in making the service available to them.
- Reduces the possibility of a situation where the staff of an office creates confusion about the services and poses unnecessary problems to those wishing to access services.
- Helps ensure that the service is speedy and of good quality, that service providers are accountable and transparent.
- It may help reduce corruption.

Source: Adapted from *County Planning, County Budgeting and Social Accountability Handbook*, IEA, 2014, p.33-37.

10. Social Audits

What is it about?

Social audit is an approach and process that relies on engagement from citizens and/or Civil Society Organizations to directly and/or indirectly demand accountability and transparency in the public policy and budget cycles.

Social audit is participatory, and is a process that collects information on the resources of an organization. The information is analyzed and shared publicly in a participatory manner. The central concern of a social audit is how resources are used for social objectives.

Social audits may be used for investigating the work of all government departments. They may also be used to manage a particular project in one village at a given time.

Why is it important?

- Helps prevent corrupt practices.
- Informs the government about the potential impact and consequences of public policies/programmes.
- Keeps community informed about government policies and actions and articulating citizens' demands and needs.
- Measures consistency between the promises and the actual results of public policies.
- Enhances governance through accountability and transparency—allows ordinary citizens to access information, voice their needs, evaluate performance, and demand greater accountability and transparency.
- Increases public policy effectiveness through improved public service delivery and more informed policy design and evaluation. A social audit can help assess the quality of key essential services to its citizens, resources management and how citizens' demands are being articulated in the public policy and budget cycle processes.

Source: Adapted from County Planning, County Budgeting and Social Accountability Handbook, IEA, 2014, p.33-37.

Assessment Task, Evaluation Questionnaire, Action Plan

Assessment Task

Social Accountability Tools for County Service Delivery—Training for Community Facilitators

Name:

Date and Location of Training:

From what you have learned in this training, answer the following questions to the best of your knowledge.

1. Is the following statement **TRUE** or **FALSE**?

Social accountability is ‘demand driven’, which means it is ‘bottom up’, and led by citizens, communities and civil society organisations.

TRUE / FALSE (circle one)

1 point

2. In the table below, draw a line to match each social accountability tool/activity with its correct description.

Tool/Activity	Description
Citizen Report Cards	Helps citizens understand how national and local governments have mobilised economic resources.
Civic Education	Aims to improve the quality of services by publishing standards which users can expect for each government service they receive.
Public Revenue Monitoring	Prompt and practical improvements in service delivery can be made by providing information about the effectiveness of service delivery.
Citizen Charters	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.

4 points

3. Which **two (2)** of the following statements are **correct** about Community Score Cards?

A Community Score Card:

- a.is a tool used to rate the services and performance of a service provider (for example, health, education facilities), using scores.
- b. ...is a good way to place blame on service providers who are ineffective.
- c. ...aims to bring together the users and providers of a service to jointly develop solutions to resolve the service delivery problems identified.
- d. ...should create conflict between service providers and users in order to be successful.

2 points

4. Can you list **three (3)** reasons why public resources do not always end up being spent as planned?

- 1.
.....
- 2.
.....
- 3.
.....

3 points

Total points = / 10

Answer Key:

1. TRUE

2. (1 point for each correct answer)

Tool/Activity	Description
Citizen Report Cards	Helps citizens understand how national and local governments have mobilised economic resources.
Civic Education	Aims to improve the quality of services by publishing standards which users can expect for each government service they receive.
Public Revenue Monitoring	Prompt and practical improvements in service delivery can be made by providing information about the effectiveness of service delivery.
Citizen Charters	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.

3. The correct statements are **a & c**. (1 point for each correct answer)

4. Any of the following responses is correct: (1 point for each correct answer)

- Poor Financial Management Systems
- Corruption
- Fund Diversion
- Use of Reserves During Unexpected Events
- Inadequate Funding
- Off-Budget Donor Funds
- Weak Oversight

Evaluation Questionnaire

Social Accountability Tools for County Service Delivery—Training for Community Facilitators

Name (optional):

Date and Location of Training:

1. Please read the statements below about the training and indicate with a ✓ which statement most closely represents your opinion:

	Strongly Agree	Agree	Half/ Half	Disagree	Strongly Disagree
1. The training has given me a better understanding of the different social accountability tools that are available and what their purpose is.					
2. The training materials were clear and easy to understand.					
3. As a result of the training, I feel confident that I can guide a community group through a Community Score Card process.					
4. As a result of the training, I feel confident that I can guide a community group through a PETS process.					

2. Which of the following words would you use to describe this training? Please circle your choices (you can choose more than one).

Exciting ***Interactive*** Motivating
 Boring Confusing

3. What was the most important thing that you learned from this training?

4. If you could change something about this training, what would it be?

Thank you

Action Plan Template

Community Facilitators

Social Accountability

This template is designed to help you as a community facilitator think about what your next steps might be, following this training, in terms of how you can work with community groups to guide them in using the social accountability tools covered in this training.

What can we start to do now?	Who is responsible?	By when?	Who do we need to engage with?	What support do we need to do this?
<i>For example, what are the next steps to start engaging with community groups in social accountability activities?</i>	<i>List the person/s to take a lead role.</i>	<i>What timeframes are you working within?</i>	<i>For example, which specific community groups?</i>	<i>For example, what can we do ourselves, what external support might we need? Think beyond things that depend on funding.</i>
<div style="background-color: #e1f5fe; height: 140px;"></div>				
<div style="background-color: #e1f5fe; height: 122px;"></div>				

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.

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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>

Examples and Templates of Community Score Card

Example 1: Community Score Card for Mafanikio Dispensary, Kufikia 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 and Templates of PETS

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

KUFIKIA COUNTY									
Development Budget Schedule for FY 2017-18									
S/No	Code	Programme	Sub-Programme	Project Title	Project Description	Sub-County	Estimated Cost	Measurable Indicator	Expected Outcome
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:
 - The contract sum appears to be significantly higher than the budgeted amount, with no explanation.
 - 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:	<input checked="" type="checkbox"/>	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	12 December 2018
Ward	Kushiriki Ward	
Village	Mafanikio	

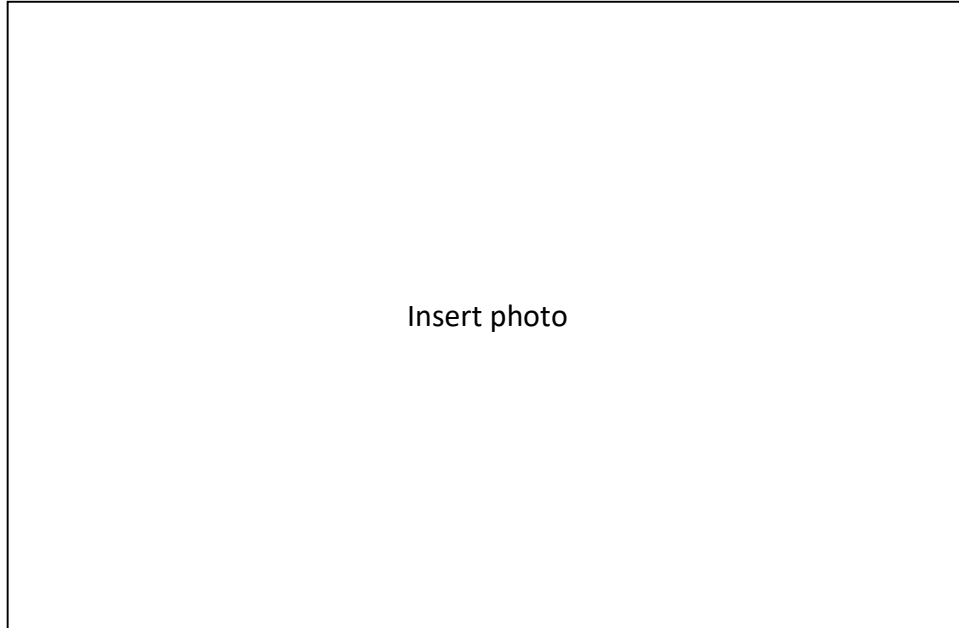
Project Implementation FY 2017 / 2018

	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:



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.