



HANDBOOK

PUBLIC EXPENDITURE MANAGEMENT AND PUBLIC
EXPENDITURE TRACKING SURVEY

2018



Disclaimer

This Handbook has been produced with the financial assistance of United State Agency for International Development (USAID). The contents are the responsibility of the Green Africa Foundation and do not necessarily reflect the views of USAID or the United States Government.

Preface

This handbook provides a tool kit of different ways in which Public Expenditure Tracking Survey (PETS) can be carried out. The handbook is developed with the presumption that users have an interest in promoting greater transparency and accountability in how these budgets work. The handbook has been developed by Green Africa Foundation with financial support from USAID and through Agile Harmonized Assistance for Devolved Institution (AHADI). It will be applied in working with the Thematic Working Groups around the Environment and Natural Resources and Livestock sectors in Marsabit County on Public Expenditure Tracking.

This grant is implemented in partnership with Marsabit County Government which has demonstrated readiness to enhance accountability and transparency in executing its functions. The implementation strategy will focus on the involvement of citizen and Civil Society Organizations (CSOs) in county public expenditure management (PEM) processes and in particular tracking budgets and spending to the local level, in the Water, Environment & Natural Resources, and Agriculture, Livestock and Fisheries Sectors.

The handbook serves the following specific objectives: To provide explanation of PEM and why it is important for county governance, to raise public awareness about Public Expenditure Tracking Surveys (PETS) and how to use it in budgeting processes, to impart knowledge, skills and techniques for tracking budget inputs, outputs; and outcomes, to promote transparency and accountability of county government; and, to build the capacity of CSOs and citizens to influence budget accountable and transparent planning, budgeting and implementation of projects. Moreover, the handbook can also be used by other users from different parts of the country as well as tracking the expenditure use by county governments in other departments not limited to the two departments stated above.

Acknowledgement

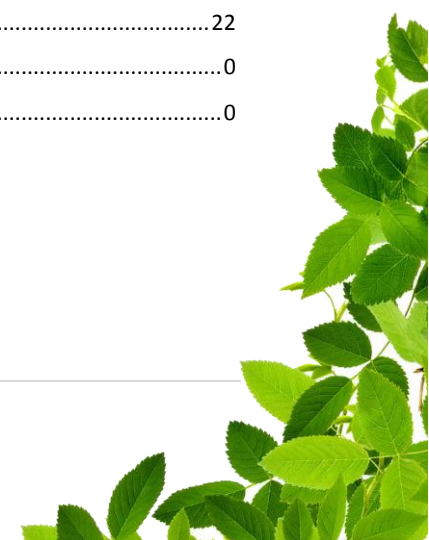
This Handbook is the product of a collaborative effort between Green Africa Foundation (GAF) and Agile Harmonized Assistance for Devolved Institution (AHADI) through the financial support of USAID. The goal of this partnership is to strengthening partnerships between CSOs, county governments and citizens to enhance county governance processes and service delivery – 2018. This partnership contributed to offering technical expertise on Public Expenditure Tracking Surveys (PETS), mobilization of relevant stakeholders to take part, data collection and compilation of this document.

The development of this Public Expenditure Management and Public Expenditure Tracking Survey handbook for use by the TOTs in Marsabit County would not have been possible without the joint effort and contribution of various individuals, institutions, national and county government departments. Respective decentralized national government agencies sector directors and technical officials deserve special mention for their willingness to share relevant information that enabled this process. This document significantly benefited from the views of the members Wajibikaji Pamoja forum constituted by several Civil Society Organizations (CSOs) implementing programmes and projects in Marsabit County. The following Green Africa Foundation officers were particularly instrumental in supporting and guiding the development of this handbook; Mr. Milton Ogada – Program Officer, Mr. John Kioli – Executive Director, Ms. Gladys Gatiba – MEARL & Advocacy Officer, Mr. Michael Malonza – Project Assistant and Ms. Monika Masinzi – Finance Officer.

It would be important to specifically mention the constant and unwavering support from AHADI staffs; Mr. Michael Juma, Ms. Louiza Kaluna, Mr. Bernard Ndungu, Ms. Angela Kabiru, Ms. Joan Marrison and Donald Mogeni. Their contribution added immense value to this Handbook that will be effectively used by the Trainers of Trainees in Marsabit County to further educate and sensitize the citizens to enable them participate into the government activities.

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List of Abbreviations

ADP	: Annual Development Plan
AHADI	: Agile Harmonized Assistance for Devolved Institutions
CFSP	: County Fiscal Strategy Paper
CG	: County Government
CIDP	: County Integrated Development Plan
MCAs	: Members of County Assembly
M&E	: Monitoring and Evaluation
MTEF	: Medium Term Expenditure Framework
MTP	: Medium Term Plan
CSOs	: Civil Society Organizations
PEM	: Public Expenditure Management
PETS	: Public Expenditure Tracking Survey
SDG	: Sustainable Development Goals
SWGs	: Sector Working Groups
TOTs	: Trainers for Trainees
USAID	: United States Agency for International Development



1.0 Users of the Handbook

This handbook is primarily for citizens and civil society organisations, community-based organisations, faith-based organisations in the counties among other relevant stakeholders. It provides details about public expenditure management process and public expenditure tracking survey and how PETS can be applied practically, particularly at a local level. It also assumes a commitment to ‘good governance’ through improving transparency and accountability of county government service delivery to the citizens.

2.0 Public Expenditure Management

2.1 Introduction to Public Expenditure Management

Public expenditure management (PEM) is an approach to public sector budgeting and spending that is oriented towards achieving socially desired outcomes. PEM highlights the importance of having the right processes, i.e. those that lead to desired outcomes. PEM seeks to support a good budgeting process which produces outputs leading to improvements in desired outcomes. PEM is used to interrogate whether government budgets and spending lead to the desired outcomes (improved service delivery and quality of life).

2.2 The importance of Public Expenditure Management

- i. It checks to ensure that the government spends money on the “right” things. It ensures that the budgetary resources allocated to programs and activities promote the strategic priorities of the government and the communities (**allocative efficiency**)
- ii. It helps to align public expenditures to total revenues (government collected revenues). This is what is referred to as **aggregate fiscal discipline** aimed at avoiding spending more than it can afford.
- iii. **Operational efficiency** which refers to the provision of public services at reasonable quality services. The relevant question here is whether the government is getting the best buy for its money.

2.3 Types of Public Expenditure

Recurrent expenditure (a) in relation to the national government, means the expenditure that is incurred in operating the services provided by the national government; and (b) in relation to a county government, means expenditures that happen every year such as salaries for staff, nurses and teachers, medicines and supplies, petrol, allowances and per diems, etc.

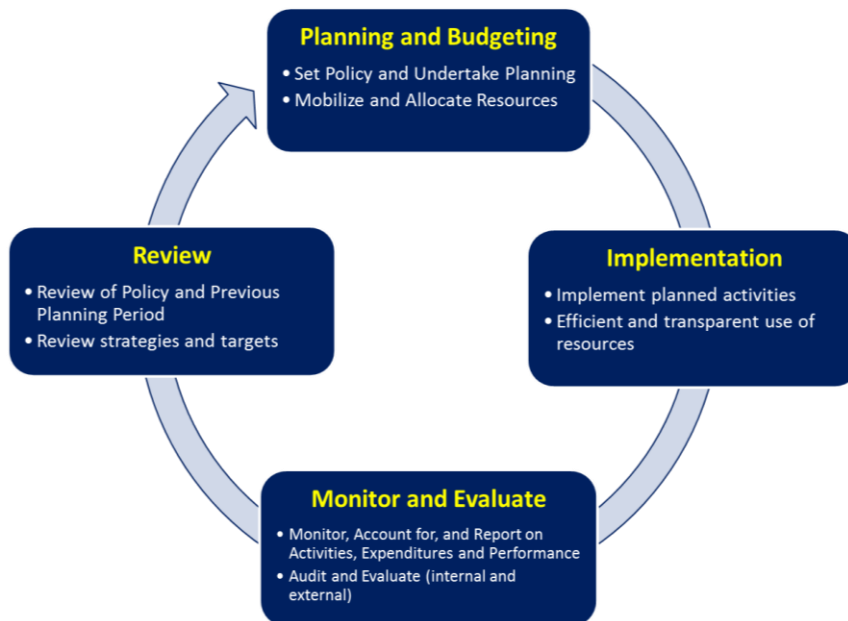
Development expenditure: Means the expenditure for the creation or renewal of assets. These are one-off expenditures such as development projects.

2.4 Public Expenditure Management Cycle

Unlike in the past, development planning and budgeting under the Constitution has to respect the principle of sovereignty of the people in Article 1 (1) to (4) and the objects and principles of devolution in Articles 174 and 175. Planning within the counties must be linked to national, regional and global plans and policies i.e. there should be integrated development planning.

The Constitution (2010) and the County Governments’ Act (2012), require that both planning and budgeting start from bottom and not from the top within counties. This means that priorities for development and allocation of resources should come from the residents at the lower units. Citizen participation in both planning and budgeting from the village level within wards is envisaged in the Constitution of Kenya 2010 and the County Government Act 2012. Planning within the counties must be linked to national plans, i.e. there should be integrated development planning. Once planning and budgeting is completed implementation of planned activities follows resourced with funds from the approved budgets. Monitoring, evaluation and review of implemented project activities follows and it helps in reviewing strategies and targets for the cycle of planning and budgeting.

The figure below represents a complete Public Expenditure Management Cycle highlighting all the stages described above.



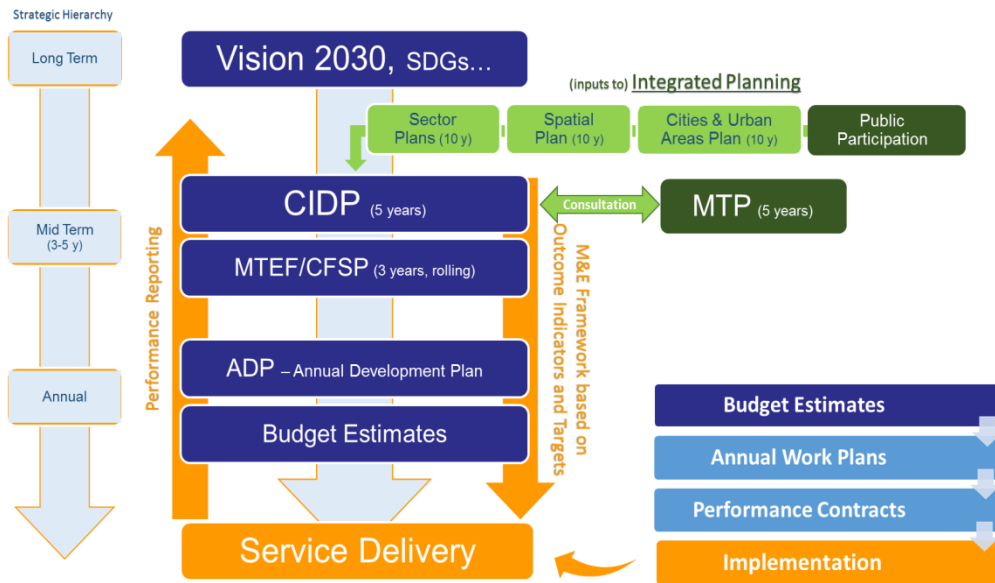
3.0 Public Participation in PEM Process

Public participation in PEM is a right for all citizens and relevant stakeholders enshrined in the Kenyan Constitution, 2010 and expounded in diverse national laws such as the County Governments Act, Public Finance Management Act and Urban Areas and Cities Act, and county specific legislations.

3.1 The Elements of Public Expenditure Management

- i. Long terms plan e.g. Vision 2030, Sustainable Development Goals(SDG)
- ii. Policies and strategic plans e.g. 10-year sector, spatial and urban plans.
- iii. 5-year County Integrated Development Plan (CIDP)
- iv. 3-year Medium Term Expenditure Framework (MTEF) (revised annually within the County Fiscal Strategy Paper)
- v. Annual Development Plan
- vi. Budget Estimates and Appropriation
- vii. Implementation, M&E, Performance Management and Service Delivery

The Flow of the County Public Expenditure Management





4.0 Public Expenditure Guiding Principles

Chapter 12 of the Kenya Constitution states that “there shall be openness and accountability, including public participation in financial matters”. “A well balanced, inclusive approach, according to certain standards and ideals, is essential for proper governance of the country. The constitution states that there shall be openness in public financial matters. Accordingly, the following principles underpins effective public participation in Public Expenditure Management:

- i. Public participation should be open to all citizens and taxpayers, without discrimination, participation needs to be inclusive in terms of gender, different ethnic groups and people with disabilities and youth
- ii. Safeguards should be established to prevent consultative from being dominated by any one political group, organized interest, or politician,
- iii. Public consultations must have clear and specific purposes,
- iv. The timelines and venues for public consultations should be made known at least two weeks in advance of the consultations,
- v. Public consultations must set aside dedicated time for public feedback and questions,
- vi. Public participation for planning and budget process should occur at all stages in this process, the public must have access to all relevant plan and budget documents in a timely fashion.

- vii. All plan and budget documents must contain an executive summary and a narrative,
- viii. Citizens should be able to provide input into public consultations through direct participation, through representatives, and through written comments, and
- ix. There should be a feedback mechanism so that people know their inputs were considered.

4.1 Avenues for citizen participation in Public Expenditure Management

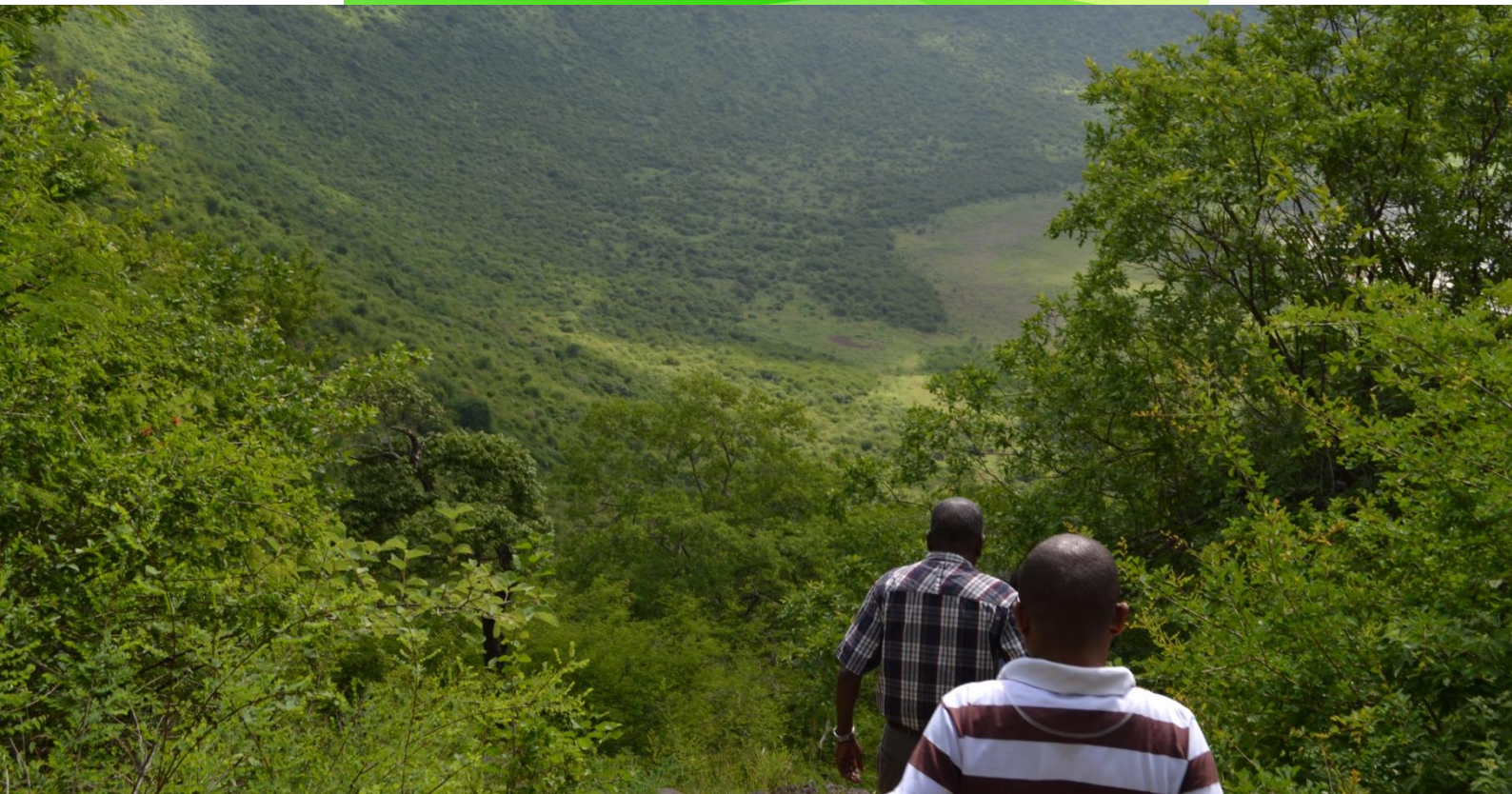
It is a legal requirement by the County Government Act for the county governments to establish modalities and platforms for citizen participation by: -

- i. Information communication platforms;
- ii. Town hall meetings
- iii. Budget preparation and validation fora;
- iv. Notice boards, announcing jobs, appointments, procurements, a wards and other important announcements of public interests
- v. Development project sites;
- vi. Avenues for participation of people's representatives including but not limited to members of the national assembly and senate;
- vii. Establishment of citizens for a at the county and decentralized units;
- viii. In budgeting and planning processes through memoranda and/or oral presentations;
- ix. In County Referendum on major issues affecting them;
- x. Voicing concerns through elected representatives like Members of the County Assembly (MCAs);
- xi. Facilitation of dialogue;
- xii. County platforms including: Citizens Forums, Village Councils

4.2 Role of Civil Society Organizations in Public Expenditure Management

- i. Participation by Civil Society Organizations in public expenditure management can improve social and economic outcomes while increasing confidence in public institutions
- ii. Civil Society Organizations can act as intermediaries between citizens and governments at all levels.

- iii. At a local level, Civil Society Organizations may conduct a community needs assessment to collect information about citizen needs and priorities and convey them to authorities or help organise consultation meetings between members of the community, grassroots and religious organisations and governments.
- iv. At higher levels of government, Civil Society Organizations are more likely to advocate on behalf of poor for example by ensuring that a national budget is focused on poverty reduction/issues of great concern to the people.
- v. In some cases, Civil Society Organizations advocacy will involve limited contact with governments and be more focused on external pressure and “campaigning”. Alternative budgets are an example of an advocacy tool used by Civil Society Organizations in a variety of countries to make the case for specific spending priorities in the official budget. In other cases, as now occurs in Uganda, Civil Society Organizations will be partners in government budget formulation processes.
- vi. Opportunity for CSOs to get and remain involved with relevant sector working groups (SWG) along the whole PEM cycle



5.0 Background to Public Expenditure Tracking Survey (PETS)

In 1996 Uganda became the first country to carry out a PETS, prompted by the observation that despite a substantial increase in public spending on education since the late 1980s, officially reported primary enrolment remained stagnant. The first PETS conducted by the World Bank was a *diagnostic* tool to support a Public Expenditure Review (PER) in Uganda. The PETS in this case compared budget allocations to actual spending through various levels of government, including frontline service delivery points, in primary education and health care. It also collected quantitative data on outputs produced by schools and clinics, as well as data on facility characteristics

Since then, PETS have evolved, and budget tracking is increasingly being used as a development tool to ensure that government funds are used effectively and efficiently and are not lost to corruption or leakage. Budget tracking helps citizens and Civil Society Organizations to ensure that allocated public resources reach their intended beneficiaries.

5.1 What is Public Expenditure Tracking Survey?

PETS refer to the monitoring by citizens and/or civil society of government spending. Also known as Budget tracking, PETS is sometimes ordinarily referred to as “follow the money” (*“fuatapesa”* in Swahili) which means that citizens and Civil Society Organizations track how public funds are transferred from the government, until it reaches the end users such as schools and clinics. Budget tracking can be utilized at the county level to enhance transparency in budget flows from county headquarters to service delivery agents at the community level.

5.2 How can PETS be useful?

PETS have many advantages in helping the public to access and use financial information, and understanding the link between service provision, budget allocation and actual expenditure. The information produced by PETS can be useful for different actors in the following ways:

- i. Facilitating citizens and Civil Society Organizations to examine whether there is loss of funds through leakages in the system.
- ii. Enabling citizens and Civil Society Organizations to identify the source of problems for example establishing the causes of shortage of veterinary drugs in the local or community agrovet whether it is due to lack of enough money in the budget.
- iii. Supporting citizens and Civil Society Organizations to establish why the county is not delivering promises/commitments to the public or plans. For example, if it promised improving water accessibility for livestock use and it did not happen, why the promise was not delivered. It might be that not all the funding expected from central government has been disbursed or the county failed in meeting its targeted revenue collection.
- iv. For citizens and Civil Society Organizations to ensure value for money, by comparing resources used and the outputs realised. For example, if KES 10 million is used to construct a water pan in given ward in the county by verifying if the project is worth that money in terms of design, capacity and services provided.
- v. For Citizens and Civil Society Organizations wanting to target spending better to achieve better results. For example, in the struggle to improve livestock disease control, it is possible to monitor whether investing more in livestock surveillance gives better results than procuring treatment drugs and carrying out mass livestock vaccination

5.3 Stages of conducting Public Expenditure Tracking Survey

The diagram gives an overview in the steps of conducting a PETS.



5.3.1 Step 1: Planning and Preparation

The following are details of activities undertaken during the planning that is needed before starting a PETS.

- i. Identify any relevant laws that may assist, such as right to access information.
- ii. Identify any useful materials, such as a citizen's budget.
- iii. Contact the county executive to discuss the PETS process.
- iv. Arrange a community meeting to explain the PETS process.
- v. Set up a PETS team
- vi. Organise training and resources for the PETS teams. For example, they may need basic training in how to read and interpret budget documents.
- vii. Identify the issue to monitor (good to focus on one budget issue at a time).
- viii. Identify the stakeholders e.g., the CSOs, citizens' representatives, youth, women and elders, county executive and county assembly, ward administrators among others.

Who is on the PETS team?

The participants should have an idea about who might be the best people to be on a PETS team.

You can add to their ideas with the information below:

- i. Ideally would be elected from an existing body such as a community PETS team or group. Can vary but a good number is between nine and 14 people. This should consist of representative of different groups of people (youth, elders, women, people with disabilities etc.), CSOs, county government executive and assembly etc.
- ii. 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, and mixed backgrounds—age, gender, ethnicity, occupation.
- iii. Could include village leaders, service delivery staff, local government staff and elected representatives
- iv. Who influences the budget the most? Who is responsible for budget implementation, particularly related to the budget issue being monitored?
- v. 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.

5.3.2 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

- i. 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.
- ii. 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

- i. At this stage, financial expenditure and external audit reports are produced, outlining the amount actually spent on implementation
- ii. 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.
- iii. The team will then be equipped with information to follow up with leaders and decision makers.

What to look for when analysing reports

The following 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.

- i. Look for discrepancies: Does income match expenditure?
- ii. Look for unclear or vague language: For example, ‘other use’ against large amounts of expenditure.
- iii. 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.
- iv. Check numbers: If looking at a construction project, compare the amount budgeted against the Bill of Quantities. Visit the site if possible.

5.3.3 Step 3: Follow Up—Some Tips

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:

- i. PETS teams need to advocate for change, based on their findings.
- ii. 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.

5.4 How to Achieve Sustainable Results

This section summarises important success factors for local accountability systems based on lessons learnt from other initiatives elsewhere.

5.4.1 Be Familiar with the Local Situation

The TOTs/organizations working with the villagers are not only expected to have the capacity to be trustworthy, but they should also have good knowledge and a well-functioning network within the respective wards or villages of intervention. For success, an understanding of formal and informal power structures within the respective wards and villages is of great importance. The TOTs and organisations should identify influential stakeholders and integrate them strategically. The stakeholders may be relied on as positive influencers of the process. Building up a close and trustful relationship between these stakeholders is therefore crucial.

5.4.2 Foster Legitimacy from the Grassroots

For PETS to be successful and sustainable, the demand for tracking should be generated from the citizens at the grassroots level. The citizens as voters and taxpayers grants the mandate to the PETS team. PETS should be integrated into the public participation processes which are mandatory by law. Public participation should be linked to the annual budget and planning cycle. This can be achieved by synchronising PETS trainings and activities with public participation where priorities for planning and subsequent budgeting are identified by the Communities. Consequently, PETS activities track priorities defined by the communities themselves as being relevant to them.

5.4.3 Train People and Communities in the Ward and Villages on Civic Education and Information Tracking

People in the villages are often hesitant to raise their voice, as they are aware neither of their own rights nor of their responsibilities of the county governments. Therefore, they don't know that the flow and utilisation of public resources is meant to be transparent and that ward and village administrators and the county government they represent at the grassroots are accountable to the community. Public information related to the income and expenditure of development projects often is neither available nor accessible and the villagers don't know that they have the right to obtain this information whenever they need it. This underscores why PETS TOTs should start off by raising community awareness of their civic rights and their responsibilities of the

County and National governments. Given the literacy level of most villagers and PETS team members and the absence of suitable tools, it is also important to provide the PETS teams with adequate training in documentation, reporting and presentation methods, and to equip them with relevant instruments

5.4.4 Make it Simple and Relevant

TOTs and organizations working with the communities at the grassroots need to take into consideration that most community members may not be literate. Thus, activities and trainings should use simple language and easily understandable methods imparting knowledge. To motivate people to give their time and to participate, all activities should be relevant and attractive. This can be achieved by inviting a local theatre group that would stage a performance related to a relevant topic, such as good local governance. People may also be motivated and attracted to support PETS teams and activities if the topics and priorities defined by themselves are followed up and yield tangible results.

5.5 How to institutionalize PETS

To make PETS work and produce tangible results that motivate communities to utilize them beyond the period of external support, the tracking should become a legitimate part of devolved governance. County governments are obliged to consider the development priorities at the grassroots through the participatory process when planning and budgeting. With the help of community PETS committees, the public participation process in the wards should take place at all stages of PEM.

During the public participation and, the community PETS committees should sensitize the communities to understand the purpose and benefits of Public Expenditure Tracking as a means of monitoring the implementation of the projects they prioritized during the planning and budgeting processes.

5.5.1 Identify the issue to monitor

It is important for the PETS committees to identify the scope of the tracking they want to carry out based on the needs of the community. For communities that have participated in the county planning and budgeting, this process may enable them to identify priority issues in the community that the PETS committees should focus on. It is advisable that the PETS committees, stick to one or two sectors of focus on one budgeting issue at a time (e.g. local water point or livestock deworming campaign). This point of focus needs to be identified, based on the needs

and priorities of the community. It should also be reviewed from time to time, to assess whether the focus is still relevant, or whether it needs to be change.

The tables 1, 2 and 3 below illustrate to the handbook user; the county expenditure categories for different financial years, wards fund allocation budget template for different financial years and resource flow table for different departments respectively.

Table 1: County expenditure

Expenditure Category	2015	2016	2017
Salaries and wages			
Goods and services			
Capital expenditures /infrastructures			
Other (specify)			

As well you can seek to know the resources transfer provided by your county to specific ward and at what frequency is the support provided

Table 2: Ward fund allocation

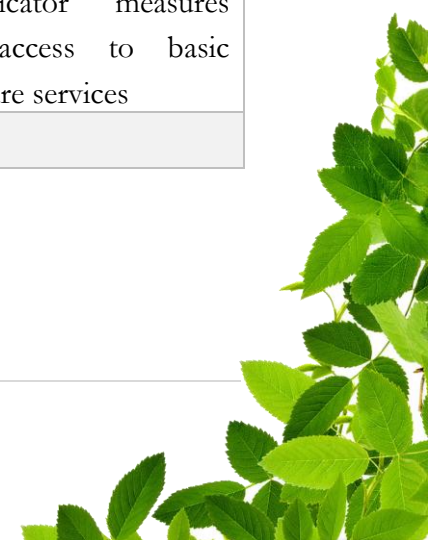
Name of ward	Amount of support Kshs FY 2016/2017	Amount of support Kshs FY 2017/2018	Amount of support Kshs FY 2018/2019

Table 3: Resource Flow table

Levels	Department/Sector
County Government	Department of finance Department of Water, Environment & Natural Resources Department of Agriculture, Livestock & Fisheries
Sub-county	Sub-county administrator
Ward	Ward administrator

Table 4: Baseline for benchmarking for monitoring and evaluating future interventions in water sector

Budget	Definition	Purpose
Proportion of resources reaching wards/villages	Proportion of resources in the sector reaching the provider levels	This indicator illustrates for every amount allocated in a budget for a specific budget line, how much arrives at the frontline
Leakage	Average leakage at the provider levels: a) Sub- county Provider leakage (proportion of resource not received from among resources sent by the sub-county level) b) ward provider leakage b) Central-Provider leakage	This indicator assesses the overall level of leakage in the supply chain from the county level to the providers and at the various levels.
Delays in budget disbursement	Number of days between budget disbursement (release) at the county level and reception at the provider level: a) Total number of days between budget approval at the county level and funds reception at provider level	This indicator illustrates the efficiency in budget management and disbursement at the various levels of the service delivery chain
Effectiveness in Spending	Quality of the materials used and structures developed to provide service to the citizens	This indicator illustrates the effectiveness of the project and the value for money
Leakage of Material (bags of cement, water pipes etc.)	Proportion of materials and supplies not reaching destination (in value)	This indicator assesses the importance of materials leakage in the supply chain
Access to water and sanitation	% of water points providers with drinkable water	This indicator measures facilities' access to basic infrastructure services





6.0 Next Step

Green Africa Foundation hopes that this handbook will be of use to the citizens and CSOs who will use it. If you are considering beginning budget tracking, you might want to take some of these next steps:

- i. Organize yourselves into focus groups
- ii. Identify the specific sectors of interest to you in the structure of county government
- iii. Read the handbook and get to understand more about the PEM Process and PETS. As well read more to understand and familiarise yourself with the laws that promote transparency and protect you in the PEM Process
- iv. Identify the key calendar dates for the county government activities that you should take part in, especially the county budget process
- v. Engage more often with the already formed Thematic Working Groups in the sectors of interest to you.
- vi. Identify the area coverage/ scope you would want to cover in PETS, the financial year and projects you want to conduct PETS on
- vii. Write an official letter of request to the respective departments requesting to be provided with; Departmental Approved and Allocated Budget together with the departmental Expenditure Implementation Status Report

- viii. Use the most appropriate PETS tool to track the expenditure, in this case there is already developed sector PETS Tool you can adopt; its *Annexed*
- ix. Analyse the data capture and compile a good report
- x. Do the follow up with the relevant departments to present your report, seek answers where needs clarification and develop an action plan for continuous follow ups.
- xi. Use the report to further sensitize the entire community and record the response
- xii. Consider linking budget tracking to your advocacy work – perhaps track the budget on advocacy issues you are already working on.

Qualitative Survey Question

No.	Description	YES	NO	Detailed explanation to the answer provided by the Beneficiaries	
1.	Were community members involved in the selection of this project?				
2.	Are community members happy with the location of the project site?				
3.	Have you seen the plans of this project?				
4.	Name of company awarded the contract/tender?				
5.	Was the Ward Development Committee involved during tender/Contract award?				
6.	Have you had any integrity related issues associated to person awarded the tender/Contract?				
7.	Do you have complaints related to this project ?			What are the complains:	
	Have you shared them with the implementers?				
8.	Is the project on time as per the planned timeline?	Time Started		Time Completed	Comment
9.	If not complete do you know why?				
10.	Rate the project implementation in the following scale and justify why;	Excellent			
		Good			
		Poor			

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