

PRACTICAL TOOLS

How does the Social Accountability Cycle Work?

Key Question - Process1: What public funds/resources are available to officials/service providers? How do they plan to use them?

Analysis:

1. Has there been a comprehensive needs analysis?
2. Was this needs analysis informed by baseline data (eg. CWIQ survey data)?
3. Are there enough and relevant budget guidelines and documents? Of what year?
4. Is there a Strategic Plan that is consistent with related laws and policies? (This may include several divided by sector, issue or levels of government. Sometimes the Medium Term Expenditure Framework (MTEF) –district and sector level – or the O and OD plans – at village level - serve as the strategic plan.)
5. To what extent is the Strategic Plan for the year informed by the needs analysis?
6. Are there budgets for independently funded projects?
7. Are the activities in the Strategic Plan costed?
8. Is there an approved budget and is this budget known to all relevant stakeholders at the level of implementation?
9. have the strategic plan and the budget taken account of audit recommendations from the previous year?
10. Is the approved budget consistent with the costing in the Strategic Plan?
11. Has the budget taken adequate account of inflation projections?
12. If the proposed budget and approved budget are different, did the relevant MDA or LGA rewrite the strategic plan in order to reallocate priorities based on the available resources?
13. At LGA level, were any adjustments to the plan and/or budget brought back to the full Council for debate and approval?
14. Is the budget consistent with the resource envelope? If not, why not and what measures will be taken to address any shortfall or what will be done with excess resources?

Information required:

1. Needs Analysis Report
2. Strategic Plan and/or MTEF
3. Approved Budgets (APB, Project Budgets)
4. Relevant laws and policies, and Budget related Circulars, eg. MKUKUTA, Public Finance Act, Local Government Finance Act, Income tax act, sector strategies, council development plans, Availability of Ministerial Budget Guidelines, Internet links to budget resources, Distribution of budget materials to HoDs, Miscellaneous Acts amendments (financial).
5. Approved standards and specifications eg. For hospital or school buildings, for vehicles allocated to specific tasks, essential health package, required books for school curricula etc).
6. National Budget Books
7. Citizen's Guide to the Budget Process
8. Alternative National Budget (if available)
9. Budget speeches (MoFEP, Sectoral/Relevant minister)
10. Oversight Committee minutes

Actions taken:

1. Strategic Plan and budget analysis
2. Report completed.
- 3.

Key Question – Process 2: How effectively are public funds spent?

Analysis:

1. Was the money in the approved budget actually available and when did it become available?
2. Was the money disbursed to the relevant implementing body?
3. Was the money received by the relevant implementing body?
4. Are there any specific directives accompanying financial disbursement?
5. Was the money received used according to the approved strategic plan? If not, why not?
6. Were the required expenditure procedures followed in implementing the strategic plan?
7. Was there any overspending or underspending?
8. Was any reallocation of resources within the plan or virement within the budget approved by the relevant oversight body?
9. Were internal audits undertaken? If so, to what extent were the recommendations followed?
10. To what extent were the recommendations from last year's NAO and PPRA audit reports addressed this year?
11. Were there self/stakeholders evaluations/reflections on performance of the previous year's APB?
12. Are the analysis of the reflections done prior to the start of a next year's Planning and Budget process?

Information required:

1. Quarterly expenditure reports
2. Public Finance Act
3. Public Procurement Act
4. Financial Circulars, Directives, Workshop minutes, etc
5. Procurement audit findings
6. NAO Audit report
7. Internal audit reports (if available and if they are for public consumption)
8. Policy Forum PETS Source Book.

Actions taken:

1. Obtain and/or complete the form used by REPOA in the PETS Source book.
2. Use this form to analyse expenditure and make recommendations.
3. Compare expenditure information with regulations from the relevant legislation
4. Obtain district audit report for the previous year and analyse expenditure information in the light of audit findings.
5. Obtain internal audit recommendations and analyse expenditure information against them.
6. Compare final expenditure report at the end of the year with approved budget
7. To what extent is the analysis from this process incorporated into the needs analysis for the following year.

1. Key Question – Process 3: How do service providers perform in implementing their plans? Are quality public services delivered?

Analysis:

1. Are there base-line data/databanks for service delivery departments/ agencies?
2. Do service level agreements, eg. Client Service Charters (CSC), exist for the key poverty reducing services?
3. Are the terms of these Service Level Agreements and the required standards known at the service delivery points?

4. Are the terms in SLAs and Service provider – Council agreements made public? How often?
5. Are the Service Level Agreements and the means of recourse available in case they are not followed to the required standard known to the general public?
6. How is the implementation of service level agreements monitored. Is there any analysis of feedback and is this available to the public?
7. Are service providers adequately resourced to perform their duties to the standards agreed in the Service Level Agreements?
8. What is the vacancy rate for the sector and/or district and/or service delivery point?
9. Is this vacancy rate addressed in the strategic plan and budgets?
10. Are these vacancies filled up regularly? How often? If 'not', Why?
11. Are HR assessments conducted?
12. Are quarterly/ annual reports produced. If so, are they publicly available?
13. Does the NAO Audit report form the financial section of the annual report?
14. To what extent are the projects in the strategic plan completed, according to the annual report?
15. If there are differences between what was planned and what was completed, are these explained?
16. Do the relevant oversight committees monitor performance? Are the minutes of these meetings public?
17. How do the completion rates for planned projects compare with the expenditure rates. If there are discrepancies, are reasonable explanations given?
18. Has there been any improvement in service delivery reported in the monitoring system against the baseline data provided in the short, medium or long term?
19. To what extent is the analysis from this process incorporated into the needs analysis for the following year.

Information Required:

1. Strategic plan
2. Quarterly performance reports (if they exist); PPRA
3. Annual Report
4. Service Level agreements/Customer service charters, Sector specific legislation/guidelines; Law of Contract act
5. Oversight committee minutes
6. Audit reports
7. HR plans and reports/HR need assessment reports
8. CWIQ survey reports
9. TSED
10. Service Delivery Surveys
11. Poverty and Human Development Reports
12. DHS

Actions Taken:

1. Compare annual report with strategic plan.
2. Analyse feedback from service level agreements against the strategic plan and annual report.
3. Analyse changes in quarterly and annual reports against changes in Human Development Indicators.
4. Monitor vacancy rates and compare these to performance against indicators in strategic plan.
5. Analyse oversight committee minutes against the issues identified from points 1 to 4 in this section. Note the relevance of the discussion.

- **Key Question – Process 4:** What mechanisms exist to prevent & what corrective measures are taken in response to misuse and abuse of public resources?

Analysis:

1. To what extent is the separation of powers within and among the three arms of governance being exercised at the implementation level?
2. Are public officials and legislators required to declare their assets and interests? If so, how often?
3. Are these declarations accessible to the public?
4. Do codes of conduct exist in the 3 arms of government?
5. Are they easily accessible to the public?
6. How are the disciplinary procedures within the public service being followed?
7. What legal recourse does a citizen have if offered or requested for a bribe?
8. Are the criteria for appointment, discipline and dismissal within the public service widely disseminated to the public?
9. How many cases of misconduct and impropriety have been reported and what action has been taken?
10. Are the levels of accountability for the different types of public resources clear to everyone within the government? Is this information proactively available to the public?
11. What options for recourse does a citizen have if service level agreements are not adhered to? How easy is it for citizens to use these options to take action? What happens when action is taken?
12. How accessible are public integrity oversight bodies eg. CMTs, Council Finance Committees, PCCB, Commission for Human Rights and Good Governance etc.
13. To what extent is it possible for government to interfere in the work of these public integrity oversight bodies?
14. To what extent is due process followed by our legal system? What is the case backlog? On average, how long does it take for a case to go to trial, how long is the trial, and how long between the end of the trial and sentencing?
15. Had the Annual/quarterly Audit reports ever reflected poor planning and budgeting/or inappropriate referencing to policies/guidelines?

Information required:

1. Constitution and other administration Legislation and policies relating to declaration of interests and assets; Public Service Acts, Public service Schemes.
2. Public Service Reform Guidelines; Code of conduct for public servants
3. Parliamentary Standing Orders
4. Prevention and Combating of Corruption Act (PCCA)
5. Laws establishing public integrity Oversight bodies.
6. Laws/policies governing Declaration of Interests/Assets
7. Generic disciplinary data (if accessible)
8. Organisational structure of the MDA, LGA or village government
9. Terms of reference/job descriptions for all public posts.
10. Court Caseload records; Ward tribunal caseloads; Caseload surveys; findings of ethics committees

Action Taken:

1. Analyse public integrity systems based on the information acquired.
2. Refer questions to the relevant bodies for further clarification
3. Write report.

- **Key Question – Process 5:** Are officials/service providers called to account by oversight bodies for their performance?

Analysis:

1. Is civil society enabled and empowered to hold public officials to account?
2. Is civil society held to account in performing this role?
3. Is there freedom of the press, particularly when reporting is critical of government and/or government officials?
4. To what extent do media reports hold public officials to account through responsible and investigative reporting?
5. To what extent is public information accessible to the public?
6. To what extent does the public use this information to hold public officials to account?
7. Are the NAO reports and the reports of the 2 Accounts Committees debated by the full Council at district level or by a plenary parliamentary session at national Level?
8. Are the recommendations of the 2 Accounts Committees followed up by these committees throughout the year?
9. How often are the CSOs and the Media been consulted for issues of performance or of the government officials?
10. Are there joint meetings between the Government, CSOs and the Media? How often? What is the agenda?
11. Are there By-laws at the Department level covering maladministration, corruption or misuse of public resources?

Information Required:

1. Media Regulations and rules governing self-regulation
2. Code of Conduct for CSOs
3. PAC and LAAC Reports on the NAO Audits
4. PAC and LAAC committee minutes
5. Legislation governing access to public information
6. Media reports
7. Hansard

Actions Taken:

1. Monitoring and analysis of media reporting on social accountability issues.
2. Advocacy relating to Freedom of Information Bill.
3. Analysis of PAC and LAAC reports and minutes against plenary parliamentary discussion of the allocation and use of public resources.
4. Developing strategic media messages to increase public access to public information and the findings of social accountability monitoring.
5. Monitoring progressive adherence to the Code of Conduct within civil society.
6. Monitoring advocacy action and lessons around social accountability within civil society.