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**Sierra Leone**

**Public Expenditure Tracking Surveys (PETS) Review**

**Final Report**

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## **List of Acronyms**

CPU	Central Planning Unit
CSO	Civil Society Organization
CTB	Central Tender Board
DFID	Department for International Development
EA	Enumeration Area
EPRU	Economic Planning and Research Unit
GoSL	Government of Sierra Leone
LO	Law Office
MDAs	Ministries, Departments and Agencies
MOE	Ministry of Education
MOF	Ministry of Finance
MOH	Ministry of Health
MTEF	Medium Term Expenditure Framework
NaCSA	National Commission for Social Action
NGO	Non-governmental Organization
PAC	Public Accounts Committee
PASCO	Poverty Alleviation Strategy Coordinating Office
PETS	Public Expenditure Tracking Survey
PETS 0	Pilot Public Expenditure Tracking Survey 2000
PETS 1	Public Expenditure Tracking Survey Jan – June 2001
PETS 2	Public Expenditure Tracking Survey July - December 2001
PETS/TT	PETS Task Team PRSP                      Poverty Reduction Strategy Paper
SDS	Service Delivery Survey
SPP	Strategic Planning and Action Process
SSL	Statistics Sierra Leone
TC	Technical Committee.
UNDP	United Nations Development Programme

## Executive Summary

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1. The Government of Sierra Leone has used Public Expenditure Tracking Surveys to ascertain the flow of funds between central government and frontline service units such as hospitals and schools as well as assessing local people's perceptions of government services. Surveys covering 2000 and 2001 have been undertaken by the Economic Policy and Research Unit of the Ministry of Finance with the financial support of DFID and UNDP. Prior to commencing the survey of 2002 expenditures it was agreed that a review of experience to date would be undertaken. A four person team undertook the review March 2003. The objective of the review was to ensure that the approach, scope, impact and methodology of PETS was being maximised, was sufficiently joined up with other government and civil society initiatives, and reflected international best practice.

2. Unlike in other countries PETS in Sierra Leone is entirely home-grown and was first undertaken while the country was still in conflict. As a result, PETS has filled an "accountability vacuum" and resulted in high expectations and a lack of clarity regarding the role of PETS. The review team made the following recommendations regarding future PETS.

### Objectives

3. The Review Team found that the original objectives for PETS were, laudable, ambitious and probably appropriate given the circumstances, but that the time is right for future PETS to drop the objectives related to providing diagnostic information on key poverty sectors. It also recommends that information relating to compliance with financial and accounting rules, regulations, accountability and record keeping be added (Section 2.3.2 and Section 2.4.5)

4. The Review Team recommends that the objective related to the provision of evidence on leakages be regarded as the primary objective of future PETS work. No further PETS should be conducted until a systematic conceptual model and derivative methodology for defensible measurement of leakages have been developed and pilot tested (Section 2.3.3)

5. Preliminary work was undertaken on a new conceptual model to help the team. The Review Team recommends that the PETS Task Team undertake further work on this model and use it as the basis for future surveys (Section 2.4.3)

6. The Team also recommends that future surveys include modules for institutions through which resources and documents pass such as the Ministry of Finance, the Central Tender Board (CTB) and the Law Office (Section 2.4.4)

### Coverage

7. The sectoral coverage of PETS in Sierra Leone is much wider than in other countries primarily due to the need to fill the accountability gap. However, the coverage by geography and category of expenditure has been somewhat narrow. Moreover, much of the information being collected is not being analysed or fed into planning processes. It is recommended that a detailed analysis plan be draw up for the next PETS Survey (Section 2.6.8).

8. The Review Team recommended that the EPRU adopts a phased implementation programme for PETS reducing the number of sectors covered at one time with a focus on service sectors (Section 2.7.3).
9. It is also recommended that all categories of expenditure expenditures in a sector be examined including development expenditures and HIPC. Personnel expenditures should be included once the computerised payroll verification system has been upgraded (Section 2.7.3).
10. Future PETS should also examine NaCSA expenditures, NGOs that receive government funds and grants to local governments and chiefdoms that flow through the Ministry of Local Government. The Review Team also support the PETS/TT's plans for expanding the next PETS to cover the entire country (Section 2.7.4).
11. The Review team recommends that the PETS/TT, in conjunction with the ACC, PAC and the Auditor General's Department prepare a brief document outlining the "accountability framework" in government to ensure that there is clarity of roles and responsibilities (Section 2.7.6).
12. In addition, the Review Team emphatically stresses the need to strengthen monitoring and evaluation activities within government, including internal control and asset management and compliance with Financial Rules and Regulations (particularly in the large sectoral ministries) (Section 2.7.6).
13. The Review Team recommends that the Ministry of Finance/Accountant General's Department provide refresher training to appropriate financial personnel in the line ministries, particularly those that work in rural offices (2.7.8).

### **Institutional Arrangements**

14. PETS to date have been carried out by a Task Team (TT) based in the Economic Planning and Research Unit. It is possible that this arrangement could limit the independence of the findings in future PETS.
15. The Review Team recommends that the PETS/TT look at contracting out future PETS to interested civil society organisations, along the lines of the recently undertaken Governance and Corruption Survey over the medium term. For the 2002 PETS, the team recommends that the survey be undertaken jointly with civil society organisations (Section 3.1.4).

### **Survey Methodological Issues**

16. The Review Team recommends that new samples are selected for the next survey (Section 3.2.3). It is recommended that the sample size be kept at around 400 primary schools, and 175 health facilities. The minimum requirement is for the sample selection to be random at all stages (Sections 3.2.3- 3.11.2). If modifications are made or new

questionnaires are introduced, it is recommended that pre-testing (or piloting) is carried out (Section 3.11.1). It is also recommended that each enumerator or interviewer should have a detailed survey manual (Section 3.11.2).

## **Increasing Impact**

17. PETS in Sierra Leone have had a definite impact in terms of raising awareness of financial management issues throughout the Government, highlighting need for strong planning norms on which budgets are based. A new chart of accounts and new procedures and forms have been introduced government-wide as a result of PETS (Sections 4.1.1-4.1.9).

18. However, the recommendations of the two previous PETS reports are very similar and have, for the most part, not been responded to. The Review team felt that the next PETS could improve its impact by:

**19. Improving the Questionnaire:** The PETS/TT should further develop the resource flow model which focuses on a systematic and defensible calculation of leakages in resource flows in selected ministries and a statistically sound measurement in the quality of facility services as measured by perceptions of clients (Section 4.3.2).

20. The next questionnaire should also be more focused, reducing the number of questions to those items most required by PASCO, cover a refined list of indicators and include established survey delivery indicators used in earlier surveys to enable triangulation with other surveys (Sections 4.3.3-5).

**21. Improving the Report:** The next PETS Report should clearly identify what action is required by whom and when in the recommendations section and identify what type of follow up has been undertaken for previous recommendations. It should also be revised more thoroughly, have the data and text relate more to each other and incorporate increased use of graphics, charts and tables. A simplified version of the report is also recommended (Section 4.5).

**22. Improving Dissemination:** The Review Team believe that the impact of PETS could be improved if other forms of media were used. It recommends that a radio programme on PETS be developed and is encouraged by the pro-active response of the PETS/TT on this to date (Section 4.6).

23. The Review Team recommends that the Ministry of Finance continues to involve civil society organisations in the budget development and review process to help ensure increased awareness of these issues throughout Sierra Leone (Section 4.7.2).

24. The Review Team also recommends that public displays of expenditure information are experimented with in Sierra Leone, building upon the successful implementation of such initiatives in Uganda (Section 4.7.3).

25. The Review Team supports the recent establishment of District Budget Oversight Committees and recommends that they are involved in reviewing subsequent drafts of PETS reports and follow-up of their recommendations (4.7.4).

# **1. Background and Objectives of Review**

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## **1.1. Background**

- 1.1.1. In many countries, including Sierra Leone, increases in the allocation of central government funds towards social sector expenditures have not always corresponded with improvements in social sector outcomes. To explore and understand this phenomenon, a new tool, Public Expenditure Tracking Surveys (PETS), is increasingly being used to examine the flow of funds and materials from the Central Government to frontline delivery units such as schools and health care centres.
- 1.1.2. In Sierra Leone, the Economic Policy and Research Unit (EPRU) of the Ministry of Finance established the PETS Task Team (PETS/TTT) in 2001 to oversee the development and use of this new survey tool. The PETS/TTT is comprised of members of the Medium-Term Expenditure/Strategic Planning and Action Process (SPP) Technical Committees, and staff from the EPRU, Statistics Sierra Leone (formerly the Central Statistics Office), Ministry of Finance, Ministry of Development and Economic Planning (MODEP) Bank of Sierra Leone, University of Sierra Leone, Civil Society Organizations (CSO), National Commission for Social Action (NaCSA) and the Governance Reform Secretariat. The PETS/TT has to date conducted two surveys covering semi-annual expenditures for 2001 in the security sector, education, health, water and sanitation, agriculture, social welfare, rural development and local government (PETS 1 and 2). The survey sample was selected from 72 chiefdoms and 10 wards in areas that were considered safe and secure in 2001. A “Pilot PETS (PETS 0)” and a baseline Service Delivery Survey (SDS) were conducted by the SPP Technical Committee in 2000, but the results were never officially published.

## **1.2. Review Objectives**

- 1.2.1. Donors have provided assistance to the PETS process as it has been an important initiative for monitoring and evaluating government services and increasing transparency. The survey covering the first half of 2001 was supported by UNDP while DFID supported the survey that covered the second half of 2001. DFID has also committed to supporting the survey of 2002 expenditures, which is currently scheduled to take place in mid 2003. Before commencing the 2002 review, DFID, jointly with the Government and the World Bank, agreed to review the survey process to date in order to ensure that future surveys follow the best practices for PETS, and information obtained is used to the best advantage.
- 1.2.2. A review of the PETS process took place in March 2003 by a consulting team comprised of Prof. Erisa Ocheing (a DFID External Consultant from Uganda), Jim Edgerton (a World Bank Consultant), Richard Harris (the DFID Statistics Advisor for West Africa), Lindsay Wallace (the DFID Economist for Sierra Leone), and the PETS/TT.
- 1.2.3. The objectives of the review were to answer the following questions (a copy of the

review ToRs can be found in Annex E):

- **Is PETS using an appropriate methodology in terms of questions asked, how the survey is administered, and how the results are compiled and analysed and presented?** The mission reviewed the methodology, implementation and impact of the previous two surveys through a review of the questionnaire and interviews with those involved in undertaking the surveys.
- **Is the PETS work appropriately focused?** PET surveys in other countries have tended to focus on selected sectors at a time. In Sierra Leone, the survey has covered a number of sectors simultaneously. Is PETS effectively covering the quantitative tracking of expenditures from the MoF to the facility as well as qualitative perceptions of the functioning of the survey? Should non-governmental service delivery units also be surveyed for comparative purposes? Should the survey coverage expand to include personnel and development expenditures in addition to non-wage recurrent expenditures?
- **Is PETS being effectively disseminated?** The team reviewed the PETS Report to ensure that it is as effective as possible in communicating the PETS findings to key stakeholders. It also reviewed and suggested other methods of disseminating PETS and budgetary information, particularly outside of Freetown and in light of literacy constraints.
- **How can the impact of PETS be improved?** The mission attempted to assess what impact the PETS survey may have had on increasing accountability in Sierra Leone. The extent of the follow-up/feedback on the survey findings were examined through interviews with key stakeholders. Media coverage of the survey was examined and awareness levels were also assessed. In addition, the chart of accounts was reviewed to examine if the proposed expenditures can be more effectively tracked.
- **How can demand for expenditure information be best stimulated?** The PETS initiative is new and there does not yet appear to be a critical mass of civil society organisations and/or local community demand for the PETS. The level of demand for the PETS survey was assessed and ideas for stimulating demand for expenditure information were explored. Awareness of PETS amongst civil society organisations was also be examined.
- **Linkages with other GoSL initiatives:** PETS is one of many initiatives of GoSL and it is unclear how widely it is used within government and how well it is linked up with other related initiatives. The use of PETS results in PRSP preparation, budget preparation activities and line Ministry planning processes will be examined.
- **Civil Society Involvement:** The mission assessed the level of involvement of civil society organizations in the implementation of the survey and the dissemination of

its results and make suggestions about how best to ensure their effective engagement in the process.

- 1.2.4. The review methodology comprised a review of literature, reports, budgets; interviews with an array of key stakeholders, focus group discussions; and workshops with the PETS/TT. The team met with over 100 stakeholders
- 1.2.5. This report is structured as follows. Section 2 reviews the objectives and scope of PETS. Section 3 examines the institutional arrangements and methodology. Issues relating to the impact of PETS information is discussed in Section 4 including the report structure, dissemination activities and impact. Section 5 provides conclusions and Section 6 the recommendations of the Review Team.
- 1.2.6. Annex A provides an audit of the effectiveness of the Service Delivery Scorecards. Annex B provides a draft Resource Flow Model and a schema for monitoring delays in the flow of cash, chits and goods. Annexes C, D and E cover the list of persons met, the review Terms of Reference, and the review Bibliography respectively.
- 1.2.7. The Review Team would like to thank the PETS Task Team, in particular Tasima Jah, PETS Secretary, and Ayo Cream-Wright for their support during the review.

## **2. PETS Objectives and Scope**

### **2.1. Context**

- 2.1.1. The PETS process in Sierra Leone developed under unique conditions which have influenced its objectives and effectiveness. First, unlike in other countries, the PETS process in Sierra Leone has been entirely home grown. The PETS Task Team developed the PETS questionnaires and process based on information about PETS in other countries. Consequently, local ownership of the PETS process is very high, although there have been some methodological weaknesses.
- 2.1.2. Second, uniquely, PETS in Sierra Leone was first attempted while the conflict was still underway. The conflict has affected all aspects of life in Sierra Leone including the provision and management of public services. As a result, the Pilot PETS and the 2001 PETS covered only those parts of the country that were accessible at the time (8 out of 13 districts). While all areas where the government was providing public services were assessed, as service provision in the rebel held areas was non-existent, the survey painted a much more positive picture regarding the provision of services than would have been the case were the entire country under government control. The survey of 2002 expenditures will cover the entire country.
- 2.1.3. The civil war has also further deteriorated public management in Sierra Leone. The PETS reports found that record keeping and asset management, particularly in the rural areas, were weak. The war prevented programmes for strengthening management from being implemented which, in turn, made it very difficult for the PETS team to be able to gather the tracking information required.
- 2.1.4. Third, traditional accountability mechanisms in Sierra Leone, such as the Auditor General's Office, Internal Audit and the Parliament have also been weakened by the war and have left an "accountability vacuum" that PETS has tried to fill. This has placed a significant amount of pressure and expectations on PETS that the team will have to manage.
- 2.1.5. There have been a number of significant changes that have occurred over the period between the development of the pilot PETS and the PETS review. First, and most importantly, the war has been declared over and the government now has access to the entire country. A programme of demobilization and reintegration of ex-combatants has been completed and a programme for assessing and planning for service delivery in the newly accessible areas has been undertaken. In addition, there has been an increased focus on governance issues by the donor community. As a result, a number of surveys and assessments that cover many of the same areas as PETS have been under taken, and support to other areas of the "accountability framework" of Sierra Leone has begun. The recommendations of the PETS Review Team are based on the new context within which PETS finds itself operating.

## **2.2. PETS Objectives**

2.2.1. PETS in Sierra Leone began with ambitious objectives. PETS 1 noted the following seven objectives for PETS:

- Provide quantitative evidence on delays in the execution of the state budget, focusing specifically on the transfer of resources from non-wage recurrent expenditures from central to district level
- Provide quantitative evidence on leakages of non-salary recurrent resources at district and facility level through an in-depth analysis of [the] procurement process, the distribution of resources from district to facility level, and the management of resources at [the] facility [level]
- Provide baseline data and diagnostic information on critical poverty sectors
- Assess quality and efficiency of service delivery at [the] facility level
- Assess the impact of delays and leakages on the resource adequacy at [the] facility level, and on efficiency and quality of service delivery
- Provide evidence on what explains differences in performance across public facilities, and thereby contribute to the definition of policies aimed at addressing diagnosed problems
- Provide a source of data for further research efforts aimed at deepening the analysis of determinants of equity, efficiency and quality of service delivery especially in the social service sector required for the preparation of the full PRSP.

2.2.2. PETS 2, however, reduced the objectives of PETS to the following four:

- Provide quantitative evidence on budget execution
- Provide quantitative evidence of leakages in non-salary recurrent expenditures at the central ministry, district and facility levels
- Provide diagnostic information on critical poverty sectors and
- Assess quality and efficiency of service delivery at facility level

2.2.3. For the purposes of this review, we will examine the broader set of objectives for PETS 1. One objective that was clearly stated in discussions with the PETS/TT although not written into the documents was the desire for PETS to improve the climate of accountability in Sierra Leone.

## **2.3. Were the objectives appropriate?**

2.3.1. Given the lack of sector information at the beginning of the PETS process, the objectives of the first PETS were probably appropriate, if highly ambitious. However, it should be noted that a number of other initiatives have now been established that reduce the need for PETS to have such broad objectives. These include:

- The Governance and Corruption Survey
- National Recovery Committee rapid assessments of the newly accessible areas,
- The Limited Scope Country Financial Accountability Assessment
- Increased donor programming in governance and support to the large social sector ministries.

2.3.2. In light of the additional diagnostic sector work being undertaken, the Review Team recommends that the PETS team drop the objective related to providing diagnostic information on key poverty sectors. It also recommends that objectives relating to compliance with financial and accounting rules, regulations, record keeping and accountability be added.

2.3.3. The Review Team recommends that the objective related to the provision of evidence on leakages be regarded as the primary objective of future PETS work. No further PETS should be conducted until a systematic conceptual model and derivative methodology for defensible measurement of leakages have been developed and pilot tested.

## 2.4. Were the objectives met?

2.4.1. An overview of the content and analysis of the PETS 1 and 2 reports can be best presented against the set of seven objectives set out in the initiating memo. The table below compares these objectives with the actual content of the reports, and also provides the Review Team's assessment of the quality of analysis associated with the presented content.

**Table 1: Examination of Objectives and PETS Reports**

	<b>Original Objectives</b>  <b>(Source: 2001 PETS I initiating memorandum, emphasis added)</b>	<b>Degree to Which Expected Content is Reflected in PETS I &amp; II Reports</b>	<b>Quality of Analysis Associated with Content Presented</b>
1	Provide quantitative evidence on delays in the execution of the execution of the state budget, focusing specifically on the transfer of resources from non-wage recurrent expenditures from central to district level	Very limited	No systematic analysis of delays in resource transfers. <b>The Review Team recommends that future studies should include questionnaires for the Central Tender Board, the Law Office and the Ministry of Finance.</b>

2	Provide quantitative evidence on leakages of non-salary recurrent resources at district and facility level through an in-depth analysis of [the] procurement process, the distribution of resources from district to facility level, and the management of resources at [the]facility [level]	Very limited	Some prima facie evidence of leakages is presented, but not highlighted. Analysis suffers from (i) the lack of an underlying conceptual model to allow the calculation of leakages, and (ii) the paucity of relevant data collected from the various cost centres.
3	Provide baseline data and diagnostic information on critical poverty sectors	Sufficient	Little analysis is presented, beyond primary tabulation of data. No attempt was made to gross-up data from the representative facilities to the district or national levels
4	Assess quality and efficiency of service delivery at facility level	Sufficient re quality Not at all re efficiency	Underlying data analysis in the sector scorecards is inconsistent and poor
5	Assess the impact of delays and leakages on the resource adequacy at facility level, and on efficiency and quality of service delivery	Not at all	Not applicable
6	Provide evidence on what explains differences in performance across public facilities, and thereby contribute to the definition of policies aimed at addressing diagnosed problems	Not at all	Not applicable
7	Provide a source of data for further research efforts aimed at deepening the analysis of determinants of equity, efficiency and quality of service delivery especially in the social service sector required for the preparation of the full PRSP.	Very limited	Underlying weaknesses in the sample frame and quality and consistency of data tabulation greatly restrict the utility of the data for further research

2.4.2. As the above table shows, PETS met only some of their objectives, particularly in terms of communicating their findings through the report. They did provide useful background information on the state of service delivery in various poverty related sectors and information on amounts allocated and spent at the aggregate level.

- 2.4.3. One of the reasons for not meeting the objective 2, providing evidence of leakages was the lack of an underlying conceptual model to allow the calculation of leakages as well as the lack of relevant data collected from the various cost centres. The Review Team held a number of workshops with the PETS/TT where a draft Resource Flow Model was developed (Annex B, Chart 1). It is recommended that the PETS/TT undertake further work on this model and use it as the basis for future surveys. This issue is explored in more detail in section 4.2.
- 2.4.4. However, issues of assessing the delays in the transfer of resources were not fully addressed in part because questions about timing and the activities of other actors were not asked. It is recommended that future surveys include modules for the institutions through which resources and documents pass such as the Ministry of Finance, Central Tender Board (CTB) and the Law Office. Since most resource transfers are comprised of goods purchased by CTB, the biggest leakage is likely to be at this point.
- 2.4.5. The tracking studies did not also include compliance with financial and accounting guidelines, rules and regulations in the transfer of public resources; and accountability of resources by relevant officers. It is recommended that future surveys include a section dealing with compliance with financial and accounting rules and regulations including the completion of the relevant asset management forms.
- 2.4.6. A visit to Bo District by part of the Review Team confirmed that PETS I and II could not achieve their objectives of tracking leakages and delays for the following reasons:
- a. The materials transferred from Ministry headquarters to the districts had no values or unit prices attached to them.
  - b. The districts and frontline units had no prior knowledge about what they were supposed to get.
  - c. It was not clear when commodities were actually released from the headquarters.
  - d. Because of prolonged delays, it was not clear which budget quarter allocation was being received.
  - e. The people on the ground i.e. regional, district and unit officials were ignorant about the quantum of allocations.
  - f. Allocations were not unit specific especially for schools which received their allocations through Educational Agencies. The primary school visited received half of school fees. The other half was allegedly retained for furniture.

## **2.5. PETS Coverage (sectoral geographical and institutional)**

- 2.5.1. Sierra Leone has a number of options for determining what it intends to track. PETS can be undertaken for the whole range of government expenditures, or by sector, or for certain expenditures within a sector. It can also be done for recurrent as well as

development expenditures. There is always a trade off between depth and scope for a given amount of resources. This section examines the current coverage of PETS and makes recommendations about future coverage.

## **2.6. What is currently covered?**

2.6.1. Sectoral Coverage: Unlike in other countries, PETS in Sierra Leone has covered a variety of sectors concurrently. The 2001 PETS covered the following sectors:

- Education
- Health
- Agriculture
- Fisheries and Marine Sector
- Security Sector (Police and Military)
- Social Welfare, Gender and Children Affairs
- Rural Development and Local Government
- Provincial Water Supply and Sanitation Services.

2.6.2. The “Pilot PETS” undertaken in 2000 was even more ambitious covering 13 sectors or services. It also undertook an analysis of development expenditures.

2.6.3. There are a number of reasons for this wide coverage. First, as mentioned previously, due to the post conflict, there was very little information on critical poverty sectors and PETS was to help fill this gap. Second, due to the “accountability gap” there was a desire to cover all sectors to raise awareness about accountability within the line ministries. There is a perception that if only certain sectors are examined, the deterrent effect will be lost on the other Ministries.

2.6.4. A feature of the Ghana and Rwanda PETSs compared to Sierra Leone has been the focus in the initial surveys on the education and health sectors only and the collection of data for two financial years at the same time. Other PETS such as Honduras, has focused exclusively on payroll assessments.

2.6.5. Geographical Coverage: PETS O, 1, and 2 only covered those areas that were considered safe (8 of 12 districts). It is intended that surveys for 2002 and onward cover the entire country. More details on the geographical coverage are discussed in Section 3 on the sampling frame.

2.6.6. Institutional/Budget Area Coverage: In addition to the Community Scorecard, PETS currently focuses on non-wage recurrent expenditures for the sectors reviewed. PETS 0 reviewed development expenditures as well. During the interviews several respondent suggested that PETS should include NGO activities, wage expenditures, development expenditure (including HIPC funds) and activities of the National Commission for Social Action (NaCSA).

2.6.7. The current exercise is a combination of a public expenditure tracking survey (PETS) and a service delivery survey (SDS). A SDS evaluates service provision at the point

of delivery and includes information on the opinions and perceptions of service providers and users. Combining the two into one exercise complicates questionnaires (particularly at the facility level) and sampling design (see Section 3.4) and is clearly a cause of confusion over the overall objectives of the exercise e.g. in PETS 1 the objective of the facility questionnaire is included under service delivery (paragraph 6 of report), while PETS 2 puts it in the tracking survey (executive summary).

- 2.6.8. Currently only a small proportion of the data collected is being analysed. In particular service delivery information on the facility questionnaire is under-utilised (see, for example, the use of similar information in the Ghana PETS1). It is recommended that before the next exercise a detailed analysis plan is drawn up which sets out the various results to be presented and assessed – this is also a useful exercise to identify gaps and missing items as well as redundant items in the questionnaires. Ideally the analysis plan should also include draft table outlines. Understanding the required outputs is an important input into the design of efficient and effective data processing systems.
- 2.6.9. The analysis plan also needs to clarify which types of facilities are to be covered in each sector. Services within the same sector can be delivered from a variety of different facilities e.g. in education there are primary schools, secondary schools, colleges, universities etc. However analyzing a large hospital and a health post together is not very revealing. Secondary schools were included in PETS 1 but not in PETS 2. Hospitals were included in both rounds but these are sufficiently different to warrant separate analysis, in which case they need to be treated separately to ensure that a sufficient number are included to produce valid conclusions. This also has implications for the sampling design.

## **2.7. Is the coverage appropriate?**

- 2.7.1. The Review Team believes that in light of the circumstances at the time, the sectoral coverage for PETS 0, 1, and 2 were appropriate, particularly given the lack of sectoral information, and the unstated objective of increasing accountability. However, such a wide coverage means limited depth for given resources. The Review Team believe that the PETS/TT should explore the possibilities of developing a programme of assessments so that one or two sectors are covered for a given survey cycle. To reduce the possibility of increased corruption in the sectors not being reviewed, an appropriate publicity campaign should be developed.
- 2.7.2. It is recommended that the EPRU adopts a phased implementation programme for PETS reducing the number of sectors covered at one time (with the initial focus on the education and health sectors) and increasing the time period between surveys of the same sector. This will also allow sufficient time for a more complete analysis and

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<sup>1</sup> Efficiency of Public Expenditure Distribution and Beyond. A report on Ghana's 2000 Public Expenditure Tracking Survey in the Sectors of Primary Health and Education. World Bank, Africa Region Working Paper Series No. 31, May 2002

reporting of the data collected. The service delivery survey, focused on communities and possibly households, could be implemented for a number of sectors at the same time i.e. over a one-year period the work programme could implement 2-3 PETS, with one service delivery survey covering the appropriate sectors.

- 2.7.3. If a phased sectoral programme is to be adapted, it is recommended that the PETS team include all government expenditures in that sector. There is a strong argument for including development expenditures, particularly HIPC expenditures, in the next and subsequent PETS. Furthermore, personnel expenditures comprise a large component of the overall government budget and could benefit from closer tracking. This could be included in the 2003 PETS once the computerized payroll verification system has been updated and reinvigorated.
- 2.7.4. The Review Team also recommends that future PETS should examine:
  - 2.7.4.1. the tracking of NaCSA expenditures (this should be in done in 2003, jointly with key donors)
  - 2.7.4.2. the tracking of NGOs that receive government funds, by sector (in 2004), and
  - 2.7.4.3. the tracking of local government grants (in 2004).)
- 2.7.5. In terms of geographical coverage, the Review Team agrees with the plans to extend the survey to the entire country.
- 2.7.6. PETS has to some degree been a victim of its own success. By raising awareness of accountability issues, many are calling on the PETS team to track an increasingly wide array of activities and sectors. However, it is important that PETS is viewed as a component of an overall “external accountability framework”, including the activities of the Anti-Corruption Commission, the Auditor General’s Department, the Parliament and others. PETS cannot and should not be the only tool for holding line ministries accountable for government expenditures. PETS has an important role to play in understanding where problems may be found, but accountability ultimately comes from Parliament and the Public Accounts Committee (PAC).
- 2.7.7. The Review Team recommends that the PETS/TT, in conjunction with the ACC, PAC and Auditor General’s Department prepare a brief document outlining the “accountability framework” in government to ensure that there is clarity of roles and responsibilities.
- 2.7.8. In addition, the Review Team emphatically stresses the need to strengthen monitoring and evaluation activities within government, including internal control and asset management and compliance with Financial Rules and Regulations (particularly in the large sectoral ministries).

The Review Team recommends that the Ministry of Finance/Accountant General’s Department provide refresher training to appropriate financial personnel in the line ministries, particularly those that work in rural offices.

### **3. PETS Institutional Arrangements and Methodology**

#### **3.1. Institutional Arrangements**

- 3.1.1. PETS 1 was carried out by a taskforce of eleven (11) members and two ex-officio members drawn from Economic Policy Research Unit, University of Sierra Leone, Statistics Sierra Leone and the Central Planning Unit (CPU). It was assisted by 26 supervisors and 100 enumerators drawn from the University and financed by GOSL and UNDP. PETS 2 was carried out by a PETS Secretariat housed in EPRU and an expanded task force of 15 members, 3 ex-officio members, 26 Supervisors, 120 Enumerators and seven Observers. Funding was provided by GOSL and DFID.
- 3.1.2. The primary issue regarding the institutional arrangements is the issue of independence. In many other countries, PETS is undertaken by an external organization, usually an academic institute or a non-governmental organization. While the current arrangement of having PETS undertaken by the Ministry of Finance has not prevented the report from being critical of the government, it is possible that future reports may not be so independent. The use of Parliamentarians, the Anti-Corruption Commission and representatives from the Auditor General's office as observers during the survey implementation was a good step in ensuring the independence of the survey process. It does not, however, substitute for full independence.
- 3.1.3. While the EPRU should retain overall responsibility for initiation, design and analysis, implementation of the surveys could be separated. For example, the service delivery survey, which requires most of the field work, could be implemented by the Central Statistics Office. A complication comes at the facility level which features in both the PETS and SDS; costs would obviously increase if facilities had to be surveyed twice. However separate arrangements for the collection of community or household level perceptions of service delivery hold in a number of other countries e.g. Ghana (as mentioned above) and Rwanda<sup>2</sup>.
- 3.1.4. Several of the NGOs and civil society organizations met by the Review Team expressed an interest in being involved in and/or leading the PETS survey. One of the constraints to having an independent body is the limited capacity for statistical research in Sierra Leone. As the country recovers it is likely that these skills will develop. The Review Team recommends that the PETS/TT look at contracting out future PETS to interested civil society organizations, along the lines of the recently undertaken Governance and Corruption Survey over the medium term. For the 2002 PETS, the team recommends that the survey be undertaken jointly with civil society organizations.

#### **3.2. Sampling Issues**

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<sup>2</sup> Public Expenditure Performance in Rwanda: Evidence from a Public Expenditure Tracking Study in the Health and Education Sectors, Africa Region Working Paper Series No. 45, March 2003

- 3.2.1. Due to the absence of accurate lists of facilities in some sectors, including education and health, PETS 1 and 2 used the 1985 Census Enumeration Areas (EAs) as a sampling frame. Approximately 1 in 6 of the EAs in areas under GoSL control were selected by systematic sampling. Questionnaires were administered to all facilities and communities (undefined) in each selected EA.
- 3.2.2. There was concern that this method did not provide information from a sufficient number of facilities in some sectors and for PETS 2 the primary sampling unit was changed to Chiefdom/ wards (the same ones as used in PETS 1). There was further selection within these units with enumerators instructed to interview up to 5 facilities in each sector and up to 5 communities (these included facilities and communities covered in PETS 1). However the selection procedures were not random and the final sample cannot be said to be statistically representative (this means that confidence intervals cannot be calculated nor significance tests carried out).
- 3.2.3. While the enumerators were instructed to include the same facilities and communities in PETS 2 as in the first survey the data processing system does not uniquely code each questionnaire. Consequently it is not possible to match responses without going back to the original questionnaires. Informal feedback indicates that the current sample of respondents are 'tired' and increasingly reluctant to cooperate; there is response fatigue. Given that it is now possible to carry out a national survey, which will make comparisons with previous surveys difficult, it is recommended that new samples are selected for the next surveys.
- 3.2.4. With the relatively small number of Central Ministries, Departments and Agencies (MDAs), Regional (4) and District Offices (12) these should be covered without sampling. Sampling will be restricted to facilities in some sectors, communities (and households if required). It is difficult to find one sample design that will efficiently and effectively cover facilities in multiple sectors (as has been attempted in PETS 1 and 2) as there are widely ranging numbers of facilities in the different sectors (e.g. 39 agriculture and livestock stations to over 3,000 primary schools - figures for 2001), which are unequally distributed around the country.

### **3.3. Units of Study**

- 3.3.1. There is a need to clarify the appropriate units to be studied within each sector, and also the analysis required, as this has implications for the sampling design e.g. public expenditure flows for hospitals and health posts are likely to be very different. If the analysis requires the tracking of the whole health budget, hospitals should be included (and they are probably sufficiently few in number and centrally located so sampling would not be required). Alternatively if the analysis is to concentrate on improving the efficiency of health centres as the provider of health care for the majority of the population, hospitals may be excluded.

### **3.4. Sample design – listing of facilities**

- 3.4.1. Ideally facilities should be sampled directly from a list (where facilities are not very

numerous there is no other way, as multi-stage sampling is unlikely to produce sufficient responses). The sample needs to reflect sub-groups of specific interest as well as the population as a whole, and, in principle, each facility should have an equal chance of being selected.

- 3.4.2. If results are required for different sub-groups e.g. by facility type, or location (urban, rural), the sample needs to be explicitly stratified. The sample should be selected from a separate list for each sub-group (in effect making each sub-group a study domain). The sample size of each domain needs to be sufficient to give reliable results. This may mean using a different sampling interval for different domains and national results will be the weighted sum of domain results; the weight being the inverse of the probability of selection e.g. if there are 50 facilities in a list and 5 are selected the probability of selection is 5 divided by 50 and the weight is 50 divided by 5.
- 3.4.3. Even if results are not required for different sub-groups, the sample can be selected from one list but arranged in such a way that facilities belonging to a particular sub-group are listed together (implicit stratification) to increase the representative coverage of the selection. For example, the list could have all urban facilities, followed by all rural ones.

### **3.5. Sample design – clustering of facilities**

- 3.5.1. This method involves using lists of clusters (eg. Chiefdoms or Census EA). An initial selection of clusters is made. Ideally clusters should be selected by probability proportional to the total number of facilities under study but often this cannot be done a) because the survey covers a number of different types of facilities from different sectors or b) because the number of facilities is unknown (as clustering is used when no list of facilities is available).
- 3.5.2. The second stage of the sampling design involves selecting the required number of facilities randomly from a list of all facilities within the boundaries of the cluster. This will require a listing exercise once the chosen clusters are known, either from information supplied by the authorities or from one prepared by enumerators at the time of the survey. Alternatively all facilities within the cluster can be taken.
- 3.5.3. As with sampling from lists of all facilities, stratification should be used, either explicitly or implicitly, to ensure that the sample is representative of the population of facilities e.g. clusters (either Chiefdoms or EAs) should be stratified into urban, rural or mixed before selection.

### **3.6. Sample design – communities & households**

- 3.6.1. Defining and delimiting communities in a statistically valid way is a problem. The most appropriate methodology, as adopted in the Baseline Service Delivery Survey (2000) is to select Census Enumeration Areas (by probability proportional to size). A focus group can either be randomly selected directly from the whole EA, be selected from a randomly chosen locality within the EA or (for urban EAs) be selected from a

randomly chosen segment of the EA. The current exercise to update EA maps for the upcoming Census will provide more accurate information on localities and also the location of facilities.

- 3.6.2. A further problem lies with the composition of the focus groups, especially where sensitive questions on service delivery are being asked, as such groups are likely to include public sector workers and managers. The Baseline Service Delivery Survey (2000) included both community and household level samples. The introduction of a household level questionnaire for the service delivery aspects of the PETS should be considered, especially for sensitive questions.

### **3.7. Costs**

- 3.7.1. Clustering reduces costs but is not an efficient sampling method as the resulting sample is less well distributed than simple random sampling would achieve and neighbouring facilities are likely to be similar. However cost considerations cannot be ignored and it may be that some form of clustering is needed to reduce travel costs, even where full lists of facilities are available, and in particular for surveys that cover both facilities and communities (and possibly households).
- 3.7.2. Whether explicitly or implicitly, the sample should be stratified to reflect important factors which are likely to influence resource allocation. Stratification should take into account urban and rural locations and possibly facility type and size.

### **3.8. Sample Size**

- 3.8.1. There is always trade off between costs and representativeness and, arguably, non-sampling errors (errors in the fieldwork) are more important than sampling errors (from the sample size) in most surveys. While increasing the sample size reduces sampling error (and therefore the size of confidence intervals contracts) the relationship is not linear; successive increments to sample size produce diminishing returns for a given population size. However increasing the sample size increases non-sampling errors, as workload and possibly the size of the workforce increases, and also increases costs.
- 3.8.2. Table 2 shows the resulting sample sizes for PETS 1 (based on the random selection of 230 EAs) and PETS 2. These sample sizes compare favourably with the Ghana and Rwanda PETS, which surveyed 200 and 335 health facilities and 200 and 390 basic education facilities, respectively. SDS in Uganda have covered between 420 and 250 primary schools and 150 health facilities

**Table 2: NUMBER OF RESPONSES ON DATABASE**

	EDUCATION		HEALTH	
	Facilities	Communities	Facilities	Communities
PETS 1	410	314	185	332
PETS 2	477	469	176	487

- 3.8.3. It is recommended that the sample size be kept at around 400 primary schools, and 175 health facilities. Between 300 and 400 communities should be selected. If a household survey module is introduced a random selection of 4,500 households should be adequate for district level reporting (400 –500 households per district ).
- 3.8.4. Ideally the sample should be spread across the maximum number of clusters that costs will allow, with the minimum selection within clusters. Alternatively larger clusters such as chiefdoms should be used. As the clustering effect is likely to be smaller for larger clusters a larger number of selections can be made within the cluster. The minimum requirement is for the sample selection to be random at all stages - it is the lack of randomness in the selection of facilities and communities in the second stage of sampling in the PETS 2 which determines that the sample cannot be considered as statistically representative.

### 3.9. Survey Instruments

- 3.9.1. The PETS 1 and 2 surveys utilized an elaborate series of some 40 questionnaires, each tailored specifically to one of the eight covered sectors. For each sector, a series of three questionnaires addressed “institutional” issues at Headquarters, regional, and district office levels. A further two questionnaires were used to collect information and the facility and community levels.
- 3.9.2. The amount of information attempted to be collected was massive. To illustrate, the series of five questionnaires utilized for the education sector alone included 860 data fields, distributed as follows: (categorized by level and data type): (Table 3)

**Table 3: DATA FIELDS FOR EDUCATION SECTOR**

		HQ	Region	District	Facility	Community	Total (%)
1.	Survey Monitoring	11	11	11	11	11	44 (5%)
2.	Public Expenditure	238	162	108	55		563 (66%)
3.	Sector Data	32	36	33	115	9	225 (26%)
4.	Community perceptions/experiences				8	20	28 (3%)

- 3.9.3. The sector data collected included general information on the number, type and functionality of sector facilities (including details of the number rehabilitated and reconstructed); the number and level of staffing; the number and type of clients (e.g. patients or students); the amounts and types of materials provided; provision of subsidies and ancillary government services; provision and timing of staff salaries;

etc.

- 3.9.4. The public expenditure tracking data collected consisted primarily of non-wage recurrent budget allocations, expenditures and transfers. This was collected for each budget head and sub-head, for each sector, at ministry headquarters, regional and district levels. Information on development expenditure was sought at the Ministry headquarters level.
- 3.9.5. At the facility level, the survey focused primarily on general sector data such as the characteristics of the facility and outputs (e.g. number of pupils enrolled completing etc.). Public expenditure-related information collected included: regularity of staff salary payments; timing, adequacy and quality of material supply; access to ancillary government services/subsidies; fees charged; access to non-government support; and inspection and auditing activities.
- 3.9.6. Though changes are being recommended to the scope of the survey which will affect the number and content of questionnaires, a number of observations can be made about the current questionnaires which should be observed in any new designs. There is a need to be more precise on wording and to standardise on terminology (e.g. attitude questions use 3 point scale for education and 5 point scale for other sectors). The questionnaires need to be checked for duplication, inconsistency, ambiguity – where the same questions are asked on different questionnaires is this likely to produce compatible responses (if no, why not; if yes, why repeat the question?). Where totals and a breakdown are required, set the answers out in columns – this makes it easier to see if the sum of the parts equals the total.
- 3.9.7. Specific examples of where changes should be made are included in the Audit of the Education and Health Scorecards in Annex A. In particular more care must be taken to distinguish between cases where the question has been missed (no answer has been given due to lack of information or understanding), cases where the question does not apply, and cases where the answer is zero.
- 3.9.8. Closed questions (with multiple choice answers) are easier to process and analyse. It should be possible to use responses from previous rounds to change open-ended questions into closed questions.

### **3.10. Other Survey Instruments**

- 3.10.1. The PETS Methodology is comprised of questionnaire interviews and focus group interviews. The Review Team recommends that the following research techniques be used to support the interviews and focus groups:
- Photographing evidence: taking pictures of actual facilities provided by the public expenditure.
  - Ranking districts/Chiefdoms/sectors in terms of performance to promote competition among them.
  - Comparing the situation before and after the public expenditure.

- Gender analysis to indicate the distribution and impact of the expenditure by gender.
- Diagramming causal flow of resources from the centre to the facilities and community.
- Timelines to indicate the time processes take at each level of expenditure.

### **3.11. Field Work**

- 3.11.1. A key source of error is poor survey implementation. Field testing of all questionnaires is a critical step in obtaining good quality survey information. This ensures that the questionnaires are capable of collecting the information that they are supposed to collect. It tests whether wording is clear and provides unambiguous responses. Where questionnaires will remain unchanged the experience of PETS 1 and 2 should be used to improve the questionnaires including the wording of questions, the format of the questionnaire and the answer codes. If major modifications are made or new questionnaires are introduced, it is recommended that pre-testing (or piloting) is carried out. A field test for a survey which will cover around 150-200 facilities requires around 10-15 facilities though a larger field test may be required to ensure that all the different types of respondents are included.
- 3.11.2. It is recommended that each enumerator or interviewer should have a detailed survey manual which sets out the procedures to be followed when he/she introduces and explains the purpose of the survey. The manual should set out definitions of difficult terms, the standard way to ask each question, how to code the answers, examples of difficult or odd situations, and when to refer unusual cases to senior staff. Each enumerator and interviewer should have undergone a period of training in administering the questionnaires including carrying out a small number of interviews while supervised by senior staff,
- 3.11.3. It is recommended that senior staff / consultants, rather than enumerators, carry out interviews for central MDAs, regional and district offices.

### **3.12. Data Processing**

- 3.12.1. It is recommended that the data processing system is revamped. The upgraded system should include:
- a) Data base design which includes the unique identification of each form (so that the hard copy of each form can be easily identified and located and, when required, checked with the database entry);
  - b) Controls to avoid keying errors at the data entry stage;
  - c) Validation and editing procedures to detect inconsistencies within and between forms; and
  - d) Standardised tabulation procedures.

## **4. Impact of PETS**

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### **4.1. What has been The Impact of PETS?**

- 4.1.1. From the Review Team's discussions with a number of stakeholders, it is apparent that PETS has started to have an impact within Government, primarily in terms of increasing awareness of financial management problems and providing a much needed source of information as to where the problems lie. The reports are discussed in Cabinet and help to ensure that some of the key financial management constraints are flagged at the highest level of government.
- 4.1.2. The PETS have also strengthened the overall accountability framework for government. The President's National Policy Advisory Committee, Auditor General and Anti-Corruption Commission also indicated that they view the PETS report as an important source of information for their work. In addition, it has strengthened linkages between the executive and legislative branch of government by engaging Parliamentarians in the supervision of the survey field work.
- 4.1.3. A number of people interviewed also provided anecdotal evidence of changed behaviour of some government employees in terms of ensuring that expenditures and activities are properly recorded, lest there be problems brought out by the next PETS report. There has been increased senior public servant awareness of the high degree of non-compliance with budget execution guidelines in MDAs as well as increased senior public servant awareness of the low levels of capacity, especially in bookkeeping skills in cost centres at all levels.
- 4.1.4. In addition, PETS has highlighted the importance for the need for strong planning norms for budgeting. The fact that there are not clear planning norms on which budgets are built and developed has been flagged as an issue by senior members of government.
- 4.1.5. Within Line Ministries, all of those interviewed supported the PETS process and noted that it helped them to shed light on bottlenecks and problems. In terms of government procedures, two new forms have been introduced that require Programme Managers, and more controversially, Ministers to sign off on funds to be released in order to prevent the practice of funds being released without Programme Managers being aware (although there have been some complaints that this has caused additional delays in release of funds). The Ministry of Education in particular said that PETS has helped to shed light on the problems of Head Teachers continuing to charge school fees, and has led to the establishment of a monitoring team that will review the transfer of school fees and the suspension of five teachers.
- 4.1.6. The PETS have also had an impact in the functioning and operation of the Ministry of Finance. PETS 1 led to the refinement of the 2002 Chart of Accounts for the National budget to include sub-heads in relevant votes to allow tracking of expenditures to regional levels. PETS has also built the capacity for survey mobilisation and analysis within the Ministry of Finance.

- 4.1.7. Furthermore, the Poverty Alleviation Strategy Co-ordination Office (PASCO) indicated their intention of relying heavily on PETS as a source of data for the preparation and monitoring of the full PRSP.
- 4.1.8. The recommendations for PETS 1, and 2 are very similar. They focus on decentralization of financial management, the need to establish budget oversight committees and to improve the role of regional and district offices of line Ministries. They also call for increased supervision of NGOs by the government and improved training of financial personnel. Recommendations are directed towards the Ministry of Local Government and Rural Development, the Ministry of Finance and the Ministry of Development and Economic Planning.
- 4.1.9. There has been no consolidated plan for implementing the recommendations of PETS, although some of the recommendations are being dealt with through initiatives that were already being planned, such as deconcentration of the Accountant General's office, decentralisation of service delivery and the implementation of a new NGO policy.

## **4.2. How to improve the Impact of PETS**

- 4.2.1. The impact of PETS can be improved in a number of ways. First, improvements could be made to the questionnaires and how the data is analyzed and presented. Second, different forms of dissemination could be explored. Finally, demand for the reports could be increased through increased interactions with civil society organizations (see Sections 4.3 – 4.7 below).

## **4.3. Content Guidelines for the Next PETS Questionnaire**

- 4.3.1. In addition to the recommendations outlined elsewhere in this report, the following guidelines should help with the design of the next PETS questionnaire.
- 4.3.2. Concentrate on (a) systematic and defensible calculation of leakages in recurrent resource flows in selected ministries; and (b) statistically sound measurement of the quality of facility services, as measured by both the experiences and perceptions of facility clients and expressed in scorecards
- 4.3.3. Reduce the number of questions/fields relating to general sector information to a minimum, restricting these to key items of sector data that are identified by PASCO as missing from other existing data sources and important for the preparation of the PRSP
- 4.3.4. Review and refine the list of indicators to be included in each sector scorecard, ensuring that the data is amenable to statistically sound measurement, is important for high-level monitoring and decision-making, and is likely to demonstrate significant level shifts from year to year
- 4.3.5. To enable data triangulation and time series analysis, include established service delivery indicators that were measured in earlier Service Delivery Surveys and the

recently-completed Anti-Corruption and Governance Survey (being careful to retain consistency in indicator definitions and question design)

#### **4.4. Strategy Guidelines for the Next PETS**

- 4.4.1. Complete the preparation of the case study involving the retroactive application of the emerging generic Resource Flow Model to the 2001 education sector data (including grossed-up estimates of district and national-level flows based on data collected from sampled facilities)
- 4.4.2. Develop a refined generic Resource Flow Model from the draft model prepared with the Review Team and the PETS Task Team during daily workshops (see Annex C, Chart 1). The refined model should include additional links to the Central Tender Board, the Law Office, the Accountant-General's Office, and contractors.
- 4.4.3. Build a glossary of terms and definitions used in the Resource Flow Model (e.g. "transfer deficiency", "unexplained residual", "capture" and "integrity index")
- 4.4.4. Develop sector-specific Resource Flow Models as required.
- 4.4.5. Attempt to integrate the generic Resource Flow Model with the model developed to measure delays in resource transfer (Annex C, Chart 2).
- 4.4.6. Develop a draft set of Recurrent Expenditure Tracking Modules for each level (cost center), then pilot these on a selected priority poverty-related lines of expenditure (as distinct from a complete ministry).
- 4.4.7. Prepare a pilot analysis and report (including estimates of capture and integrity index), and seek feedback from the PETS Review Team members and other key stakeholders before commencing the 2002 PETS.
- 4.4.8. Develop a draft Community-level module for a selected sector, then pilot this on a selected community. Prepare a pilot analysis and report, and seek feedback from the PETS Review Team members and other key stakeholders before commencing the 2002 PETS.

#### **4.5. Improvements to the PETS Reports**

- 4.5.1. The Review Team believes that the presentation of recommendations in the PETS reports could be improved, and worked with the PETS/TT to examine the wording of these recommendations. It was agreed that the recommendations included in the next PETS report should clearly identify what type of action is required by whom and when. The report should also include a section that indicates what follow up has occurred from the previous report.
- 4.5.2. The Review Team also believe that further data revisions are required for future PETS reports. Table 1 highlights some of the problems in the reports. There were a number of errors in the PETS 2 report that will have a detrimental impact on its

credibility. Furthermore, more analysis of the data gathered is required. In some cases the text and the tables do not relate to each other. This could have been picked up with further revisions.

- 4.5.3. Future reports should incorporate increased use of graphics, charts and tables. It is also recommended that a simplified version of each PETS report, relying primarily on cartoons and graphics, should be prepared.

#### **4.6. Dissemination of PETS Information**

- 4.6.1. Dissemination of the PETS Report has been improving with practice. The pilot PETS (June-December 2000) results was not publicly circulated but was used internally to prepare for the next PETS. One thousand (1000) copies of PETS I was printed and more than eight hundred (800) copies were distributed to Government Ministries, donors and some CSOs and NGOs. There was limited press/media coverage of the report during the PETS 1 launching.
- 4.6.2. The PETS Secretariat has printed two thousand (2000) copies of PETS 2. These have been distributed fairly widely, including to all Paramount chiefs and MPs. A public launching of PETS 2 was also organised subsequent to this joint review. A number of civil society participants were invited to the review and there was a call for additional reports to be distributed. There was also limited coverage of PETS in the local media.
- 4.6.3. However, in light of the high illiteracy rate (over 70 percent), the report can only reach a limited number of people at best. It is therefore important that the report findings are disseminated in other ways, the most effective of which is radio. The Review Team recommends that a radio programme on PETS be developed. The PETS team has been proactive in meeting with members of the media and civil society organizations to discuss how to take this initiative forward.

#### **4.7. Demand for PETS Reports**

- 4.7.1. One of the key issues that was repeated in the teams' discussions with civil society organisations was the desire for them to get more involved in issues of government budgeting and financial management. There was agreement, however, that there was limited knowledge of the details within this sector. They believed, and the Review Team agrees, that increased publicity and sensitization on public expenditure issues is an important first step.
- 4.7.2. Increasing civil society awareness of these issues can also be done through the establishment of a coalition of NGOs on budget management issues. DFID and other donors are looking to support this initiative with training on budgetary issues. The Review Team recommends that the Ministry of Finance continue to involve civil society organisations in the budget development and review process.
- 4.7.3. One component of PETS that has been successful in other countries is the public display of financial information on local bulletin boards such as budgets and

allocations. The Review Team recommends that public displays of expenditure information are experimented with in Sierra Leone. These could include information on allocations to facilities at the chiefdom and district level.

- 4.7.4. Related to the above, the Government has agreed to establish District Budget Oversight Committees, which can play an important role in ensuring that financial information flows effectively between rural areas and Ministry Head Quarters in Freetown. The Review Team supports this initiative, and recommends that the District Budget Oversight Committees be involved in reviewing subsequent draft PETS reports, and in follow-up of their recommendations.

## 5. Conclusions

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- 5.1.1. The primary conclusion of the PETS Review Team is that the Government of Sierra Leone should be commended in its efforts to develop and implement their own PETS under difficult circumstances and with limited resources. PETS 0, 1 and 2 are a useful source of data on a wide variety of critical service delivery issues.
- 5.1.2. Undoubtedly PETS has had an impact on the government and raised awareness of public expenditure issues within Sierra Leone. Cabinet, the Presidential Advisers, Senior Civil Servants and parts of civil society are now more aware of key financial management issues.
- 5.1.3. However, further work is required in order to ensure that subsequent PETS surveys areas effective as possible. In particular, additional work is required to ensure that a new conceptual model for assessing leakages is developed and that components of compliance with financial and accounting rules and regulations are included.
- 5.1.4. In addition, the Review Team believes that with a phased implementation approach, covering various aspects of each sector, and expanding coverage to the entire country, PETS will be truly able to enhance the level of transparency and accountability in Sierra Leone.

## **6. Summary of Recommendations**

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### **6.1. PETS Objectives and Scope**

- 6.1.1. In light of the additional diagnostic sector work being undertaken, the Review Team recommends that the PETS team drop the objective related to providing diagnostic information on key poverty sectors. It also recommends that objectives relating to compliance with financial and accounting rules, regulations, record keeping and accountability be added (Section 2.3.2).
- 6.1.2. The Review Team recommends that the objective related to the provision of evidence on leakages be regarded as the primary objective of future PETS work. No further PETS should be conducted until a systematic conceptual model and derivative methodology for defensible measurement of leakages have been developed and pilot tested (Section 2.3.3). This should build upon the draft Resource Flow Model was developed (Annex B, Chart 1). It is recommended that the PETS/TT undertake further work on this model and use it as the basis for future surveys (Section 2.4.3).
- 6.1.3. It is recommended that future surveys include modules for the institutions through which resources and documents pass such as the Ministry of Finance, Central Tender Board (CTB) and the Law Office. Since most resource transfers are comprised of goods purchased by CTB, the biggest leakage is likely to be at this point (Section 2.4.4).
- 6.1.4. The tracking studies did not also include compliance with financial and accounting guidelines, rules and regulations in the transfer of public resources; and accountability of resources by relevant officers. It is recommended that future surveys include a section dealing with compliance with financial and accounting rules and regulations including the completion of the relevant asset management forms (Section 2.4.5).

### **6.2. PETS Coverage (sectoral geographical and institutional)**

- 6.2.1. Currently only a small proportion of the data collected is being analysed. In particular service delivery information on the facility questionnaire is under-utilised (see, for example, the use of similar information in the Ghana PETS<sup>3</sup>). It is recommended that before the next exercise a detailed analysis plan is drawn up which sets out the various results to be presented and assessed – this is also a useful exercise to identify gaps and missing items as well as redundant items in the questionnaires. Ideally the analysis plan should also include draft table outlines. Understanding the required outputs is an important input into the design of efficient and effective data processing systems (Section 2.6.8).

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<sup>3</sup> Efficiency of Public Expenditure Distribution and Beyond. A report on Ghana's 2000 Public Expenditure Tracking Survey in the Sectors of Primary Health and Education. World Bank, Africa Region Working Paper Series No. 31, May 2002

- 6.2.2. It is recommended that the EPRU adopts a phased implementation programme for PETS reducing the number of sectors covered at one time (with the initial focus on the education and health sectors) and increasing the time period between surveys of the same sector. This will also allow sufficient time for a more complete analysis and reporting of the data collected. The service delivery survey, focused on communities and possibly households, could be implemented for a number of sectors at the same time i.e. over a one-year period the work programme could implement 2-3 PETS, with one service delivery survey covering the appropriate sectors (Section 2.7.2).
- 6.2.3. If a phased sectoral programme is to be adapted, it is recommended that the PETS team include all government expenditures in that sector. There is a strong argument for including development expenditures, particularly HIPC expenditures, in the next and subsequent PETS. Furthermore, personnel expenditures comprise a large component of the overall government budget and could benefit from closer tracking. This could be included in the 2003 PETS once the computerized payroll verification system has been updated and reinvigorated (Section 2.7.3).
- 6.2.4. The Review Team also recommends that future PETS should examine:
- the tracking of NaCSA expenditures (this should be in done in 2003, jointly with key donors)
  - the tracking of NGOs that receive government funds, by sector (in 2004), and
  - the tracking of local government grants (in 2004).) (Section 2.7.4)
- 6.2.5. In terms of geographical coverage, the Review Team agrees with the plans to extend the survey to the entire country (Section 2.7.5).
- 6.2.6. The Review Team recommends that the PETS/TT, in conjunction with the ACC, PAC and Auditor General's Department prepare a brief document outlining the "accountability framework" in government to ensure that there is clarity of roles and responsibilities (Section 2.7.6).
- 6.2.7. In addition, the Review Team emphatically stresses the need to strengthen monitoring and evaluation activities within government, including internal control and asset management and compliance with Financial Rules and Regulations (particularly in the large sectoral ministries) (Section 2.7.7).
- 6.2.8. The Review Team recommends that the Ministry of Finance/Accountant General's Department provide refresher training to appropriate financial personnel in the line ministries, particularly those that work in rural offices (Section 2.7.8).

### **6.3. Institutional Arrangements and Methodology**

- 6.3.1. The Review Team Recommends that the PETS/TT look at contracting out future PETS to interested civil society organisations, along the lines of the recently undertaken Governance and Corruption Survey over the medium term. For the 2002

PETS, the Review Team recommends that the survey be undertaken jointly with civil society organizations (Section 3.1.4).

#### **6.4. Survey Issues**

- 6.4.1. It is recommended that new samples are selected for the next survey (Section 3.2.3).
- 6.4.2. It is recommended that the sample size be kept at around 400 primary schools, and 175 health facilities. Between 300 and 400 communities should be selected. If a household survey module is introduced a random selection of 4,500 households should be adequate for district level reporting (400 –500 households per district ) (Section 3.8.3).
- 6.4.3. Ideally the sample should be spread across the maximum number of clusters that costs will allow, with the minimum selection within clusters. Alternatively larger clusters such as chiefdoms should be used. As the clustering effect is likely to be smaller for larger clusters a larger number of selections can be made within the cluster. The minimum requirement is for the sample selection to be random at all stages - it is the lack of randomness in the selection of facilities and communities in the second stage of sampling in the PETS 2 which determines that the sample cannot be considered as statistically representative (Section 3.8.4).
- 6.4.4. The PETS Methodology is comprised of questionnaire interviews and focus group interviews. The Review Team recommends that the following research techniques be used to support the interviews and focus groups (Section 3.10.1):
  - Photographing evidence: taking pictures of actual facilities provided by the public expenditure.
  - Ranking districts/Chiefdoms/sectors in terms of performance to promote competition among them.
  - Comparing the situation before and after the public expenditure.
  - Gender analysis to indicate the distribution and impact of the expenditure by gender.
  - Diagramming causal flow of resources from the centre to the facilities and community.
  - Timelines to indicate the time processes take at each level of expenditure.
- 6.4.5. If major modifications are made or new questionnaires are introduced, it is recommended that pre-testing (or piloting) is carried out. A field test for a survey which will cover around 150-200 facilities requires around 10-15 facilities though a larger field test may be required to ensure that all the different types of respondents are included (Section 3.11.1).
- 6.4.6. It is recommended that each enumerator or interviewer should have a detailed survey manual which sets out the procedures to be followed when he/she introduces and explains the purpose of the survey. The manual should set out definitions of difficult terms, the standard way to ask each question, how to code the answers, examples of difficult or odd situations, and when to refer unusual cases to senior

staff. Each enumerator and interviewer should have undergone a period of training in administering the questionnaires including carrying out a small number of interviews while supervised by senior staff (Section 3.11.2).

- 6.4.7. It is recommended that senior staff / consultants, rather than enumerators, carry out interviews for central MDAs, regional and district offices (Section 3.11.3).
- 6.4.8. It is recommended that the data processing system is revamped. The upgraded system should include (Section 3.12.1).:
  - Data base design which includes the unique identification of each form (so that the hard copy of each form can be easily identified and located and, when required, checked with the database entry);
  - Controls to avoid keying errors at the data entry stage;
  - Validation and editing procedures to detect inconsistencies within and between forms; and
  - Standardised tabulation procedures.

## **6.5. Content Guidelines for the Next PETS Questionnaire (Section 4.3)**

- 6.5.1. Concentrate on (a) systematic and defensible calculation of leakages in recurrent resource flows in selected ministries; and (b) statistically sound measurement of the quality of facility services, as measured by both the experiences and perceptions of facility clients and expressed in scorecards
- 6.5.2. Reduce the number of questions/fields relating to general sector information to a minimum, restricting these to key items of sector data that are identified by PASCO as missing from other existing data sources and important for the preparation of the PRSP
- 6.5.3. Review and refine the list of indicators to be included in each sector scorecard, ensuring that the data is amenable to statistically sound measurement, is important for high-level monitoring and decision-making, and is likely to demonstrate significant level shifts from year to year
- 6.5.4. To enable data triangulation and time series analysis, include established service delivery indicators that were measured in earlier Service Delivery Surveys and the recently-completed Anti-Corruption and Governance Survey (being careful to retain consistency in indicator definitions and question design)

## **6.6. Strategy Guidelines for the Next PETS (Section 4.4)**

- 6.6.1. Complete the preparation of the case study involving the retroactive application of the emerging generic Resource Flow Model to the 2001 education sector data (including grossed-up estimates of district and national-level flows based on data collected from sampled facilities)
- 6.6.2. Develop a refined generic Resource Flow Model from the draft model prepared with the Review Team and the PETS Task Team during daily workshops (see Annex C,

Chart 1). The refined model should include additional links to the Central Tender Board, the Law Office, the Accountant-General's Office, and contractors.

- 6.6.3. Build a glossary of terms and definitions used in the Resource Flow Model (e.g. "transfer deficiency", "unexplained residual", "capture" and "integrity index")
- 6.6.4. Develop sector-specific Resource Flow Models as required.
- 6.6.5. Attempt to integrate the generic Resource Flow Model with the model developed to measure delays in resource transfer (Annex C, Chart 2).
- 6.6.6. Develop a draft set of Recurrent Expenditure Tracking Modules for each level (cost center), then pilot these on a selected priority poverty-related lines of expenditure (as distinct from a complete ministry).
- 6.6.7. Prepare a pilot analysis and report (including estimates of capture and integrity index), and seek feedback from the PETS Review Team members and other key stakeholders before commencing the 2002 PETS.
- 6.6.8. Develop a draft Community-level module for a selected sector, then pilot this on a selected community. Prepare a pilot analysis and report, and seek feedback from the PETS Review Team members and other key stakeholders before commencing the 2002 PETS.

## **6.7. Improvements to the PETS Reports**

- 6.7.1. The Review Team recommend that the recommendations included in the next PETS report should clearly identify what type of action is required by whom and when. The report should also include a section that indicates what follow up has occurred from the previous report (Section 4.5.1).
- 6.7.2. The Review Team also recommend further revisions of future PETS reports. There were a number of errors in the PETS 2 report that will have a detrimental impact on its credibility. Furthermore, more analysis of the data gathered is required. In some cases the text and the tables do not relate to each other. This could have been picked up with further revisions.
- 6.7.3. Future reports should incorporate increased use of graphics, charts and tables. It is also recommended that a simplified version of each PETS report, relying primarily on cartoons and graphics, should be prepared.

## **6.8. Dissemination of PETS Information**

- 6.8.1. The Review Team recommends that a radio programme on PETS be developed. The PETS team has been proactive in meeting with members of the media and civil society organizations to discuss how to take this initiative forward.

## **6.9. Demand for PETS Reports**

- 6.9.1. Increasing civil society awareness of these issues can also be done through the establishment of a coalition of NGOs on budget management issues. DFID and other donors are looking to support this initiative with training on budgetary issues. The Review Team recommends that the Ministry of Finance continue to involve civil society organisations in the budget development and review process.
- 6.9.2. One component of PETS that has been successful in other countries is the public display of financial information on local bulletin boards such as budgets and allocations. The Review Team recommends that public displays of expenditure information are experimented with in Sierra Leone. These could include information on allocations to facilities at the chiefdom and district level.
- 6.9.3. Related to the above, the Government has agreed to establish District Budget Oversight Committees, which can play an important role in ensuring that financial information flows effectively between rural areas and Ministry Head Quarters in Freetown. The Review Team supports this initiative, and recommends that the District Budget Oversight Committees be involved in reviewing subsequent draft PETS reports, and in follow-up of their recommendations.

## 7. Action Matrix

### Action Matrix on Recommendations made in the PETS Review

No.	Recommendations	Action to be taken	Who to Act	When to Act
1.	PETS Objectives and Scope	<ul style="list-style-type: none"> <li>Develop further the flow model to measure leakages and delays in government expenditure</li> <li>Include compliance with guidelines, rules, regulations and laws. Include dates in the next set of questionnaires.</li> <li>Include Record-Keeping and Accountability</li> <li>Include all institutions through which documents and resources pass such as MOF, CTB, LO.</li> </ul>	PETC/TC	Before next PETS
2.	PETS Coverage	<ul style="list-style-type: none"> <li>Draw up a detailed analysis plan which sets out the various results to be presented and assessed.</li> <li>Develop a phased implementation programme for PETS reducing the number of sectors but covering all components in the sector.</li> <li>Cover the whole financial year</li> <li>Carry out PETS for local government grants, NGOs which receive government funding, and NaCSA separately.</li> </ul>	"	Before the next exercise
3.	Accountability Issues	<ul style="list-style-type: none"> <li>Develop and Accountability Framework to ensure clarity of role of PETS viz a viz other areas.</li> <li>Strengthen monitoring and evaluation activities including internal controls, asset management and compliance with Financial Rules and</li> </ul>	PETS/TT, ACC,PAC and AG  PETS/TT, CFAA working	Next Financial Year

		Regulations <ul style="list-style-type: none"> <li>• Provide refresher training on financial rules and regs.</li> </ul>	Group	
4.	Institutional Arrangements	<ul style="list-style-type: none"> <li>• Investigate the possibility of involving other organisations OR contracting out future PETS.</li> <li>• Undertake PETS 2002 with civil society organisation</li> </ul>	PETS/TT	2003 PETS
5.	Survey Issues	<ul style="list-style-type: none"> <li>• Select new samples for the next surveys</li> <li>• Keep sample size to around 400 primary schools and 175 health facilities.</li> <li>• Ensure random sampling</li> <li>• Include modes and timing of transfers between levels</li> <li>• Ensure pre-testing of survey</li> <li>•</li> <li>• Enrich results by including the following research techniques <ul style="list-style-type: none"> <li>- photo-copying evidence</li> <li>- ranking districts/ chiefdoms/sectors/units</li> <li>- diagramming causal flows of resources</li> <li>- gender analysis</li> </ul> </li> <li>• comparing the situation before and after intervention</li> </ul>	PETS/TT	Before next PETS  “  “  “  “
11.	Field Work	<ul style="list-style-type: none"> <li>• Provide each enumerator with a detailed Survey Manual</li> <li>• Senior staff/Consultants rather than Enumerators should carry out interviews for central MDAS.</li> </ul>	PETS/TT  “	Next PETS  “
12.	Data Processing	<ul style="list-style-type: none"> <li>• Data processing should be revamped</li> </ul>	PETS/TT	Before next PETS
13.	Draft Reports	<ul style="list-style-type: none"> <li>• Circulate draft PETS Draft Reports to sectors which were surveyed and arrange for its discussion in a workshop before a final Report is prepared</li> <li>• Specify what is to be implemented by whom and by when in the recommendations section.</li> </ul>	PETS/TT  “	From next PETS  “

		<ul style="list-style-type: none"> <li>• Improve Reports by increased use of graphics Charts and Tables</li> </ul>		
14.	Final Report	<ul style="list-style-type: none"> <li>• A simplified version of the report, relying primarily on cartoons and graphics should be prepared for wide circulation.</li> </ul>	“	“
15.	Improving Impact of PETS	<ul style="list-style-type: none"> <li>• Explore different forms of dissemination</li> <li>• Contract out the development of a radio programme for PETS</li> <li>• Mandatory public displays of budgets, allocations, disbursements and transfers at Ministry Headquarters, Districts, Chiefdoms and frontline units</li> </ul>	PETS/TT  PETS/TT  MOF, Line Ministries, District Officers and Unit Supervisors	Immediate  Next PETS

## **Annex A: Audit of Service Delivery Scorecards**

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### **1. Education (Table 20 in PETS 2)**

#### **Trained and qualified school teachers (primary & secondary)**

- While the indicator refers to primary & secondary schools the definition only says selected schools.
- From the documentation PETS 1 covered secondary (61) and primary (341) schools while PETS 2 covered primary schools only
- From the PETS 2 education facilities database the selected schools reported 3,330 trained and qualified teachers, 687 untrained but qualified and 1,102 neither trained nor qualified: a total of 5,119 of which 65% are trained and qualified. The scorecard shows 43% are trained and qualified.
- Table 13 in the PETS 2 report shows the number of qualified, unqualified, trained and untrained teachers as reported by District offices. The returns for Western Urban and Western Rural are not reported and are also missing from the database. Excluding Bo and Tonkoli which did not report on trained and untrained teachers, the number of qualified plus unqualified teachers should equal the number of trained plus untrained. However, apart from Kenema and Port Loko, this is not the case.

#### **Educational Institutions Rehabilitated & Reconstructed**

- As communities are not well defined (a maximum of 5 were selected from each EA in PETS 1 and 2 - PETS 0 and baseline SDS took one community from each EA) communities may be reporting on the same facilities, and double counting may have been introduced.
- It is also not clear how this indicator is used as a monitoring tool, as the number reported rehabilitated / reconstructed refers to the period of the survey. As fewer facilities remain to be renovated presumably the indicator is expected to fall.
- The number of rehabilitated / reconstructed facilities by Government (Q5 on the education community questionnaire) plus those supported by other Agencies (Q6) should equal the total (Q4). However the figures are 76 and 214 (which total 290) and 275 respectively.
- Q3 on the facility questionnaire gives the number of facilities damaged or destroyed. This totals 674 and an indicator value of 41% (275/674) – the scorecard shows 29%.
- An indicator which refers to the whole district can also be derived from the General questions 2 and 3 on the District questionnaire. This gives 1627 facilities damaged of which 115 rehabilitated in the period – a rate of 7% (this excludes Western Urban and Rural which are not on the database).

### **Availability of material for class 4-6**

- As this information was only collected on PETS 0, a decision is needed on whether to include on future surveys or drop from the scorecard

### **Adequacy of school materials**

- Coming directly after Q13 (see previous indicator) there is some ambiguity as to whether this question (Q14 on the community questionnaire) refers to the adequacy of all school material or just the free materials. This may account for the very high non response rate (14%). Including non-response the indicator for PETS 2 is 18% as reported. Excluding non-respondents the indicator increases to 21%.
- The response for 2000 (3%) is from the baseline SDS household survey (not community module), and is the percentage of households not communities. This seems to refer to all school material.

### **Payment of primary school fees classes 1-3**

- The question (Q15 on the community questionnaire) refers to classes 1-6 (not 1-3). The non-response rate is 8%. The indicator reports the gross rate.
- The next question (Q16) asks whether, for those who paid school fees, the school authorities paid a refund. Of the 67 communities who reported paying fees, 17 said the fees were refunded, 1 didn't know, and 9 gave no response. Should communities who had fees refunded be excluded from the indicator?
- As defined, the focus groups may include teachers, school authorities etc. Does this affect the accuracy of answers?

### **Payment of NPSE fees**

- The 18% non-response rate would change the proportion of communities reporting 'yes' from 21% to 26% if excluded.
- As with payment of school fees (previous indicator) a number of communities reported refunds: of the 99 communities who reported paying NPSE examination fees, 51 (more than half) reported receiving a refund, and 4 gave no response. Should communities receiving a refund be excluded from the indicator?
- Is this also a difficult question to ask to a focus group which may include staff from school authorities (and hence the high non-response rate)?

### **Quality of educational service delivery**

- Uses a 5 point scale; health uses 3 points.

## **2. Health**

### **Child Immunisation**

- There is the possibility of confusion between Q27 on the community questionnaire which asks about 'free' immunization services and Q42 which asks whether health facilities in the community provide immunisation services. Neither question specifies the target group, though Q27 lies in the 'under 5 children' section of the questionnaire and Q42 in the 'reproductive health messages'. The results of Q42 are use in the scorecard though from its location the question could be interpreted as referring to immunisation services for pregnant women.

### **Primary Health Centre Rehabilitation**

- As for the similar question for schools, communities are not well defined and they may be reporting on the same facilities and introducing double counting. It is also not clear how this indicator is used as a monitoring tool as the number reported rehabilitated / reconstructed refers to the period of the survey. As fewer facilities remain to be renovated presumably the indicator is expected to fall.
- Q3 on the Community questionnaire assumes only one health facility per community (this is also implied in Q2). Q4 does not set a time period for rehabilitation (on the education community questionnaire this is specifically set).
- Assuming one facility per community, 450 facilities were reported as affected (Q3) and 120 to have been rehabilitated (Q4) i.e. 27%. The scorecard reports 62%.

### **Use of insecticide impregnated bed-nets**

- The scorecard reports the results from Q20 – the availability of treated mosquito nets in the community. The scorecard indicator asks for the supply of treated bed-nets to pregnant women and suckling mothers which is Q21 (though suckling mothers are omitted). 35 communities which reported the availability of bed-nets said the nets were not being supplied to pregnant women.

### **Awareness rate of HIV/AIDS**

- Over half of the communities who said 'No' to Question 37 are in Kenema District. The result for 2000 is taken from the household module of the baseline SDS and refers to the percentage of households (not communities) aware of HIV/AIDS.

### **Use of Contraceptives**

- Such a big drop (from 60% to 17%) needs an explanation. Though the scorecard in PETS 1 reports 60% of communities perceiving contraceptive use to be high, the text (para 63) reports, 'Fifty nine percent (59%) of sample community respondents

perceived that the use of contraceptive among people in their community was too low, particularly in Tonkolili District(10%), Kenema District (15%, Port Loko District (15% and Moyamba District (24%)'. While this statement should be checked (the district breakdown does not support the overall national result) it appears to contradict the figure in the scorecard. All the figures need checking.

### **Level of Health Service Fees**

- As the health community questionnaire is laid out, a number of general questions on health facilities (Q42 to Q45) come directly under Reproductive Health Messages. A clearer separation is needed.
- The scorecard uses Q45, but the result (41%) excludes those who thought that fees were very high.

### **Adequacy of drugs and medical supplies**

- Such a large drop between PETS 1 and 2, from 59% to 13%, needs an explanation.

### **Common Illness**

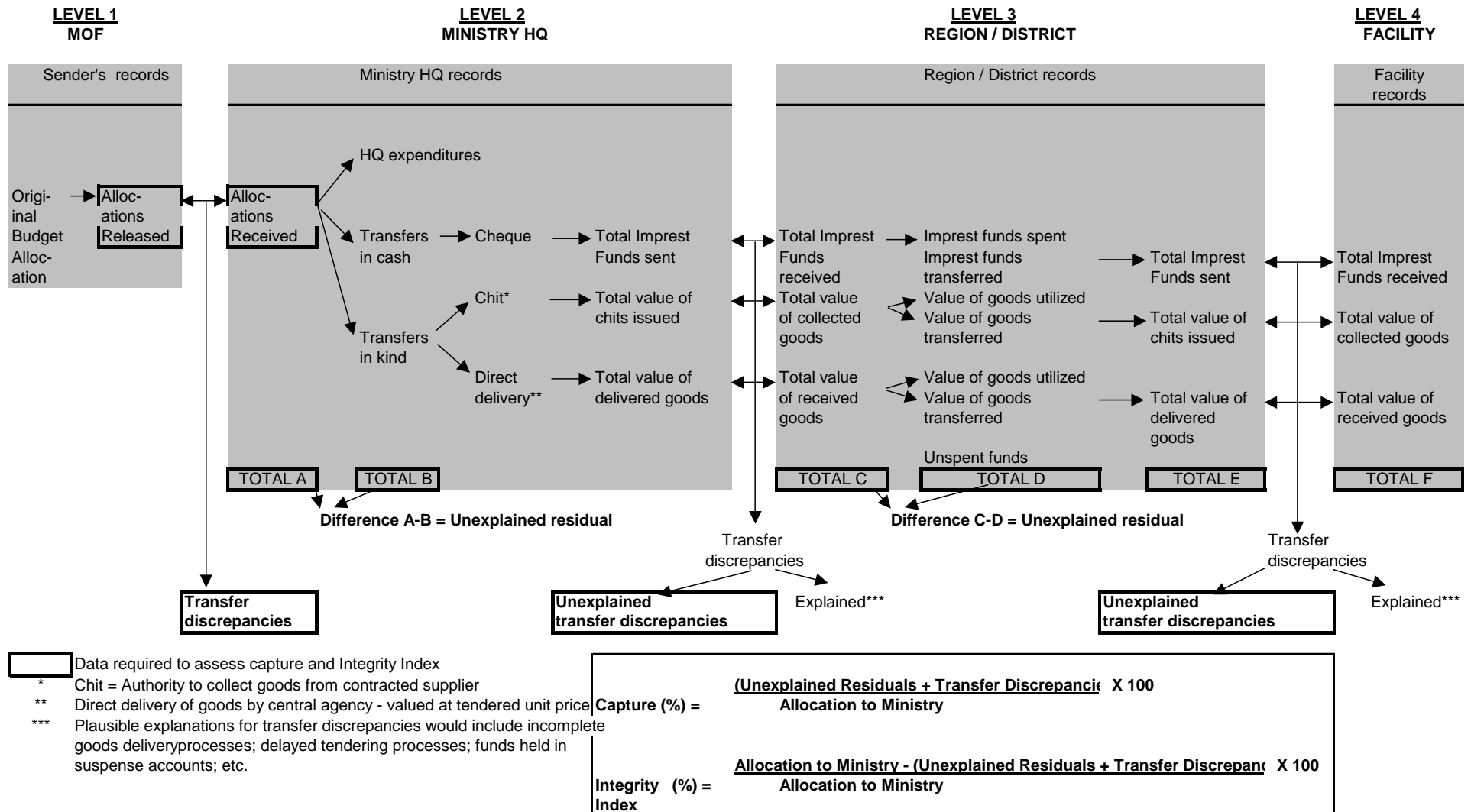
- The result for 2000 cannot be traced. In the baseline SDS, the most common illness in the locality was given as 'fever' by 48% of households, and 'malaria' by 27% of households. While PETS 0 included focus groups, no results are reported.

### **Perception of quality of health services**

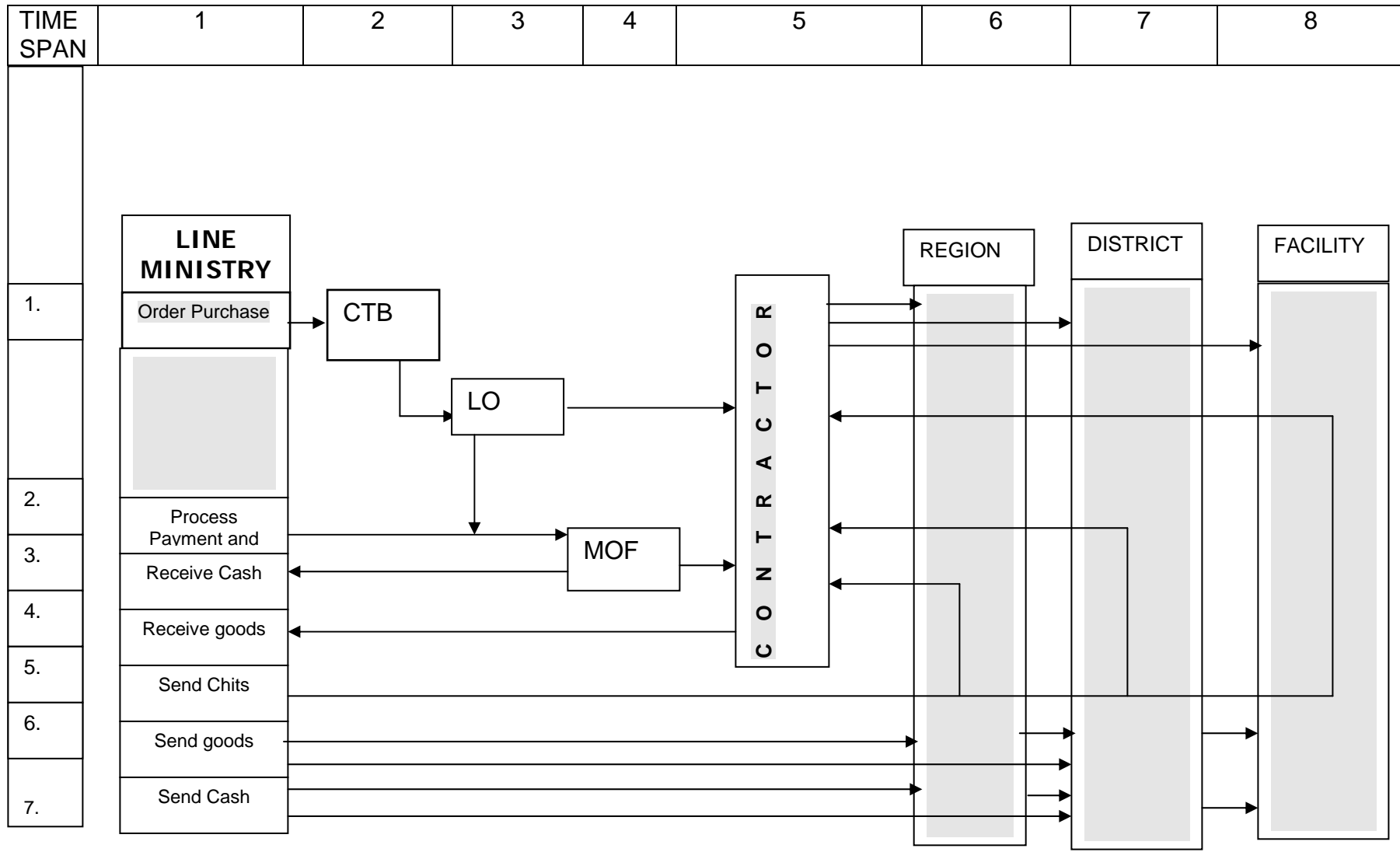
- The scorecard has used Q30 on the community questionnaire which, while not mentioning any specific target group, is under the School Children section of the questionnaire. Additionally the scorecard has not included communities rating the service excellent, a further 4%.
- Q47 would appear to be the most appropriate question for the scorecard. This gives 47% of communities rating the service 'good' or 'fair' (on Q30, 39% rate the service excellent or satisfactory). There is a need for standardization of the wording and numbering of categories for these perception questions.

## ANNEX B, CONCEPTUAL MODELS

### CHART 1: DRAFT RESOURCE FLOW MODEL



**ANNEX B, CONCEPTUAL MODELS**  
**CHART 2: FLOW OF CASH, CHITS AND GOODS (Current)**



## **Annex C: Sample Designs for Recent Surveys**

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### **C.1 MICS 2 Multi Indicator Cluster Survey 2, 2000**

1. This was designed to produce estimates for national, urban and rural areas and for each of the four regions – North, South, East and West., using three stage stratified cluster sampling.
2. The sampling frame consisted of 2,546 Census Enumeration Areas (EAs) plus refugee camps containing Internally Displaced Persons which were treated as separate and additional EAs. The current population of each EA was estimated by key informants at the chiefdom level (in urban areas this was done with Section Chiefs, a sub-division of chiefdoms, or other local informants ).
3. The list of all EAs in the sampling frame was then ordered according to 5 variables to give an implicit stratification: a) urban/rural b) province/region c) chiefdom d) EA e) population size
4. Systematic sampling used to select 225 EAs with probability proportional to the size of the EA. Each selected EA was divided into segments of approximately 100 households each with the help of a local informant. One segment was then chosen at random. This segment was divided into pieces of approximately 20 households each. One of these pieces was randomly chosen and all households interviewed. This gave an approximately self weighting design of 4,500 households.

### **C.2 Baseline Service Delivery Survey (BSDS), 2000**

1. This was a nationally representative survey of households, communities and institutions (service delivery agencies at the national, provincial and district levels; this did not include a facility survey) to establish baseline data for key services provided by the GoSL to be the basis for setting performance criteria for the future monitoring of these services. Sampling was used to select households and communities.
2. The Master Sample established in 1988 under the 'Sierra Leone National Household Survey Capability Programme (SLNHSCP) stratifies each District into large towns (at least 10,000 inhabitants), small towns (2,000 – 9,999 inhabitants) and rural settlements by combining EAs in the respective strata (an EA was designed to contain approximately 1,000 persons). This gives a Master Sample with 348 sectors of which 144 are large towns, 54 small towns and 150 from rural areas. Updating of the population and household numbers was done in 1992 and 1999.

3. The BSDS sample is a sub-sample of the Master Sample consisting of 100 EAs selected by circular systematic sampling (no details of how this was done) from all strata at the first stage but limited to the relatively safe districts in the country.
4. Each selected EA in the urban area was divided into 6 equal segments consisting of about 25 households each and one segment was randomly selected. In the rural areas, as each EAs usually covers a number of localities, one locality was randomly selected and 25 households within the locality were randomly selected (the security situation prevented a listing of all households from which 25 could be randomly selected). The household questionnaire was administered to each of these 25 households per selected EA.
5. For the community questionnaire a focus group was formed made up of opinion leaders in the community was purposively selected from each of the EAs covered. The group was made up of community elders, teachers, farmers, members of local organizations, health workers etc.

### **C.3 Pilot Public Expenditure Tracking Survey, 2000 (PETS 0)**

1. This Expenditure Tracking and Monitoring Survey was carried out as a follow up to the BSDS. Information on budgetary allocations and the flow of disbursements was collected from vote controllers in selected line ministries/ departments and heads of line ministries at the provincial, district and chiefdom levels (there was no facilities survey).
2. Sampling was used to select communities from which key informants gave their perceptions on the adequacy and efficiency of the public service delivery system. The same sampling frame as for the BSDS was used, again restricted to safe districts, and 20 EAs were systematically selected given the time and financial resources available. For each selected EA (or community) a single focus group (of both men and women) made up of 6-8 diverse members was constituted – where an EA consisted of more than one community or locality it is not clear how the focus group was delimited.

### **C.4 Public Expenditure Tracking Survey, Jan – June 2001 (PETS 1)**

1. The objectives of the survey were to track expenditures from the central ministry, the headquarters in Freetown, to Regional and District offices and to measure improvements in the quality of service delivery at the Facility and Community level reflecting the indicators from the 2000 BSDS. Three sets of questionnaires were developed institutional, facility and community (this is the first survey to include facilities).

2. Sampling was applied to facilities and communities. Due to the absence of any list of agricultural facilities and incomplete or inaccurate lists for education, health and water facilities, 230 EAs (out of 1380 Census EAs) were selected, by probability proportional to size, from those Chiefdom / wards considered safe (unsafe areas would not have been receiving GoSL goods and services anyway). All communities and facilities in each chosen EA were sampled.

### **C.5 Public Expenditure Tracking Survey, July – December 2001 (PETS 2)**

1. Sampling was again applied to facilities and communities. Due to concern that the sampling design adopted in the previous PETS did not cover an adequate number of facilities in some sectors and because facilities were found to serve communities in more than one EA, the primary sampling unit for the second PETS was redefined. The primary sampling unit became the whole of a Chiefdom / ward.
2. The same Chiefdoms / wards were used as in the first PETS. Enumerators were instructed to interview up to 5 facilities of each type and up to 5 communities within the newly defined EAs which should include the same facilities and communities covered in the first PETS. There was no sampling plan for the additional facilities / communities which have to be regarded as non-random selections.

### **C.6 Integrated Household Survey (income & expenditure)**

1. This survey is in the field at present and uses the same sample design as the MICS2. ??????

## **Annex D: List of Persons Met**

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### **National Policy Advisory Council**

1. Mr. Ramadan Dumbuya, Acting Chairman, NPAC
2. Prof. Sidi Alghali, Member, NPAC
3. Mrs. Alice Lansana, Member, NPAC
4. Mr. Chris Jasebe, Member, NPAC
5. Mr. Teddy Stanley, Secretary, NPAC
6. Mr. Cleo Hanciles, Policy Analyst, NPAC
7. Mr. Unisa Sessay, Policy Analyst, NPAC

### **Ministry of Finance**

8. Dr. Samura M. W. Kamara - Financial Secretary,
9. Mr. Cyprian M.P. Kamarary – Director, Budget Bureau & Ex-officio, PETS Task Team
10. Mr. Edmund Koroma, Director, Economic Policy and Research Unit & Technical Coordinator, PETS Task Team
11. Mr. M. T. H. Duada, Deputy Director, Budget Bureau & PETS Task Team
12. Mr. Alimamy Bangura, Senior Economist & PETS Task Team Leader
13. Mr. Tasima A. Jah, Economist & PETS Task Team Secretary
14. Mr. Mohammed Gondoe, Economist, & PETS Task Team
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96. Ms. Iyesha Josaih Executive Secretary - SLANGO
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98. Dr. Sheik Umarr M. Jah - Resident Minister, Southern Province
99. Mr. Magona - Provincial Secretary, Southern Province
100. Dr. Thomas J. Rogers - Medical Superintendent, Government Hospital BO
101. Mr. U.S. Keifala - Community Health Officer, Tinkonko.
102. Mr. Francis S.A. Allie – Headmaster, DEC Primary School, Tinkoko
103. Mr. L.M. Komba - Community Extension Officer
104. Mr. Sheiku Hydera Sheriff - Muslim Christian Platform
105. Mr. F.K. Morray - Local Government Employees' Union
106. Mr. G.L. Karglo - Local Government Employee's Union
107. Mr. M.M. Kallon - J.P. Association of JPS
108. Mr. Samuel John - J.P. Bo Town Section Chief
109. Mr. Thomas M.B. Ngalijah - National Association of Farmer
110. Mr. Francis J. Morray
111. Mr. Mary Martin, Rural Women Vocational Training Centre
112. Mr. Francis M. Songu - Journalist
113. Mr. Matthew B. Jason Foray – JP, Local Magistrate Judiciary.

**Donor Community**

- 114. Ms. Emma Morley, Social Development Adviser, DFID
- 115. Mr. Rene Mally, Economist, European Union
- 116. Mr. Jacob Saffa, Human Development Specialist, World Bank
- 117. Mr. I.S. Kamara, Poverty Expert, UNDP

## Annex E: Review Terms of Reference

### Background

1. Public Expenditure Tracking Surveys (PETS) are quantitative and qualitative assessment of the flow of funds between central government and front-line delivery units such as schools and health care centres. The Economic and Planning Unit of the Government of Sierra Leone established the PETS Technical Committee to manage the design and implementation of PETS in Sierra Leone and have thus far conducted two surveys covering semi-annual expenditures for 2001 in a sample made up of 72 chiefdoms and 10 wards. The survey tracked expenditures from the central ministries to regional and district offices and facility and community levels. The surveys covered the security sector, education, health, water and sanitation, agriculture, social welfare issues and rural development and local government. UNDP supported the preparation of the first survey while DFID supported the second.
2. The results of the surveys were published in Freetown and there was some limited coverage of the reports in the local press. The first two PETS have been an important first step in assessing perceptions of government services outside of Freetown and attempting to assess the level of funding reaching regional and district offices and local service delivery units. The two surveys have been effectively managed and administered by the Economic Policy and Research Unit with help from the Central Statistics Office (CSO). They have been administered by university students, with and managed by members of the PETS Task Team including staff from the Ministry of Finance, Bank of Sierra Leone, University of Sierra Leone, CSO, National Commission for Social Action (NaCSA) and the Governance Reform Secretariat.
3. The first two surveys have canvassed those areas that were secure as of late 2001. The survey of 2002 expenditure, scheduled to take place during the first half of 2003, aims to cover the entire country. Given the changes planned in the survey scope, it is appropriate that the experience with the survey to date be reviewed and recommendations fed into the 2002 survey process.

### Review Mission

4. It is proposed that a review of the 2001 surveys be conducted jointly by a team of external and local consultants and DFID advisors for two weeks in Q1 of 2003. The purpose of the review will be to ensure that the survey process is following best practice for PETS, ensure that the information is being used to its best advantage.
5. Key stakeholders in the PETS including the following:
6. **GoSL** Central Ministries (Finance and Development and Economic Planning), Line Ministries and specialised agencies (CSO, Poverty Alleviation Strategy Co-ordination Office, NaCSA, Auditor General's Office, Anti-Corruption Commission, Governance Reform Secretariat and potentially Decentralisation Task Force when it is up and running). PETS will be an important component of GoSL's monitoring and evaluation system.
7. **Donors and IMF** (DFID, EU, World Bank, IMF). Donors and the IFIs are placing a lot of importance on PETS as the primary means of tracking government expenditures (including direct budgetary support) and particularly HIPC monies.
8. **Civil Society Organisations and associations.** PETS should be a useful resource for civil society and local community by raising awareness of budget allocations and provide a vehicle for identifying weaknesses in social services.

### Review Objectives

9. The review will attempt to answer the following questions:
10. **Is PETS using an appropriate methodology in terms of questions asked, how the survey is administered, how the results are compiled and analysed and presented?** The mission will review the methodology, implementation and impact of the previous two surveys through a review of the questionnaire, interviews with those involved in undertaking the surveys including a selection of enumerators.
  11. **Is the PETS work appropriately focused?** PET surveys in other countries have tended to focus on one sector at a time. In Sierra Leone, the survey has covered a number of sectors simultaneously. The review team will examine the costs and benefits of the various approaches. Is PETS effectively covering the quantitative tracking of expenditures from the MoF to the facility as well as qualitative perceptions of the functioning of the survey? Should non-governmental service delivery units also be surveyed for comparative purposes? Should the survey coverage expand to include personnel and capital expenditures in addition to non-wage expenditures?
  12. **Is PETS being effectively disseminated?** The team will review the PETS Report to ensure that it is as effective as possible in communicating the PETS findings to key stakeholders. It will also review and suggest other methods of disseminating PETS and budgetary information, particularly outside of Freetown and in light of literacy constraints.
  13. **How can the impact of PETS be improved?** The mission will attempt to assess what impact the PETS survey may have had on increasing accountability in Sierra Leone. The extent of the follow-up/feedback on the survey findings will be assessed will be examined through interviews with key stakeholders. Media coverage of the survey will be reviewed and awareness levels will also be assessed. In addition, the chart of accounts will be reviewed to examine if the proposed expenditures can be more effectively tracked.
  14. **How can demand for expenditure information be best stimulated?** The PETS initiative is new and there does not yet appear to be a critical mass of civil society organisations and/or local community demand for the PETS. The level of demand for the PETS survey will be assessed and ideas for stimulating demand for expenditure information will be suggested. Awareness of PETS amongst civil society organisations will also be examined.
  15. **Linkages with other GoSL initiatives:** PETS is one of many initiatives of GoSL and it is unclear how widely it is used within government and how well it is linked up with other related initiatives. The use of PETS results in PRSP preparations, budget preparation activities and line Ministry planning processes will be examined. The team will examine linkages between PETS, NaCSA activities and make suggestions about how PETS can feed into the decentralisation planning process.
  16. **Civil Society Involvement:** The mission will assess the level of involvement of civil society organisations in the implementation of the survey and the dissemination of its results and make suggestions about how best to ensure their effective engagement in the process.

## **Review Team**

17. A multi-disciplinary team of external (1) and local (1) consultants, PETS/TT members (2) and DFID advisers (2-3) will conduct the review. The external consultant contracted will have had hands on experience with the design and implementation of PETS in another African country. The local consultant will have experience in civil society organisations in Sierra Leone. Other team members include the In-Country Social

Development Adviser, the Statistics Adviser and the Sierra Leone Economist. Senior Members of the PETS team will also participate in the review.

### **Approach and Methodology**

18. The review is expected to involve interviews and focus groups of a cross section of key stakeholders inside and outside of Freetown. Ministry of Finance and Accountant General budget and expenditure documents will also be reviewed.

## Annex F: Bibliography

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