



MINISTRY OF PLANNING AND INVESTMENT



PUBLIC EXPENDITURE TRACKING SURVEY MANUAL

**A SOCIAL AUDIT TOOL TO MONITOR THE PROGRESS OF VIET
NAM'S SOCIAL AND ECONOMIC DEVELOPMENT PLAN**



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PUBLIC EXPENDITURE TRACKING SURVEYS (PETS)

Detailed Methodological Description, including Report
Guidelines and Feedback Mechanisms

INTRODUCTION

The Public Expenditure Tracking Survey (PETS) is one of four social audit tools piloted in Viet Nam as part of an initiative by the Ministry of Planning and Investment and UNICEF designed to demonstrate the potential of the social audit approach to complement existing mechanisms to plan, implement and monitor Viet Nam's Socio-Economic Development Plan (SEDP), with a focus on the SEDP's social dimensions.¹

Note of Caution

Please note that this manual was developed as a supplement to PowerPoint Presentations on PETS for training delivered to government officials and research institutes in the fall of 2011. It is not meant to be a comprehensive training guide for trainers. Rather it provides a detailed overview on how to implement PETS.

The purpose of the initiative was to build the capacity for the use of the social audit approach to monitor progress in social aspects of Viet Nam's Socio-Economic Development Plan (SEDP), in order to enhance the social performance of the SEDP, particularly with regards to reducing social and economic disparities and in the continued improvement in the living standards of Viet Nam's population in general and of vulnerable groups in particular.

However, before providing details on how to implement a Public Expenditure Tracking Survey, here is an overview of the Social Audit Approach and its relevance to Viet Nam.

The Social Audit Approach Proposed for Viet Nam

The Social Audit approach functions as a management and accountability mechanism that offers a range of methodologies, tools and techniques that are used to assess, understand, report on and improve the social performance of an organization, a plan or a policy. Key features which systematically characterize the practice of social audits include: a focus on stakeholder participation, and accountability. The participation of rights holders ('people') and duty bearers ('government' or 'service providers') is critical for the success of a social audit. It facilitates transparency (availability and accessibility of information), knowledge generation (by bringing on board people's opinions, perceptions and experiences) and accountability (for the delivery of quality public services and policies). Strengthened transparency, participation in the decision making process, and duty bearer accountability are major conditions for the improved performance of public policy and are thus not only goods in themselves but a means to an end in improved performance. Social audits are therefore not only assessments of performance, but also of the integrity of the process that leads to the performance, and the impact of such performance.

As a pragmatic management tool in line with principles of good governance, social audits aim not only at revealing the normative 'good' but at providing essential information and feedback for improved management decision-making, allocations, and service delivery overall. Social performance can be measured and improved in a number of ways:

¹ As part of the project, four social audit tools were piloted in Viet Nam: a Public Expenditure Tracking Survey (PETS) piloted in Tra Vinh; HCMC and Dien Bien provinces; Citizen Report Cards (CRC) piloted in HCMC and Dien Bien provinces; and Community Score Cards (CSC) and Gender Audits piloted in HCMC and Quang Nam provinces in phase 1. In phase 2, PETS were piloted in HCMC and Dien Bien.

- Through analysis of the degree of focus on social issues in plans and policies;
- Through analysis of the degree to which this translates into action (including the scope and quality of indicators that measure progress in stated priorities);
- Through assessment of the social impact of plans and policies; and
- Through generation of information through participatory methods that can complement existing information.

The social audit approach is particularly relevant in the current policy environment in Viet Nam, where ongoing 'Doi Moi' reforms aimed at creating a socialist oriented market economy bring both opportunity and challenges for social policy. Policy discussion highlights a need to improve accountability and transparency and the government recognizes the importance of enhanced citizen participation in policy making and implementation. Recent decisions on planning reform in Viet Nam's Social and Economic Development Plan (SEDP) for 2011-2015 reflect these priorities.

Among the key findings and lessons learned from phase one of this initiative, it has been observed in a workshop that all of the piloted tools showed substantial potential as an additional means of assessing the social performance of SEDP based on the views of those to whom the programmes are directed as well as the government officials responsible for planning and assessing program effectiveness.

The positive nature of the experience was confirmed by participants at a recent workshop on opportunities and challenges in the reform of SEDP's planning, monitoring and evaluations. They concluded that social audits are a powerful tool to collect people's feedback and assessment of service providers' performance, which can be an effective method for measuring the impacts of SEDPs in a more participatory and comprehensive manner. Introducing the social audit approach has been seen as a process to empower the poor and marginalized people in particular².

2 MPI/UNICEF (2011) "Summary of Workshop Proceedings: Reforming the Socio-Economic Development Plan's Planning, Monitoring and Evaluation – Opportunities and Challenges" 2-3 November 2011.

PUBLIC EXPENDITURE TRACKING SURVEYS (PETS)³

PETS is a tool used to track the flow of public resources from the highest levels of government (i.e. the central government and Ministry of Finance/Ministry of Planning and Investment) to frontline service providers and beneficiaries in order to identify differences between the official and actual allocations and to determine the extent to which resources reach service providers and users. PETS can help policy makers and civil society to understand funding flows and make informed policy decisions based on their findings. It is sometimes referred to as “following the money”.

What is a Public Expenditure Tracking Survey (PETS)?

PETS are conceived to trace the flows of resources (financial, in-kind, human) through the various levels of government bureaucracies down to service providers (e.g., schools, health clinics) to identify effective allocation of resources, to assess if funds are used as intended and determine the extent to which resources actually reach the target groups. These surveys examine the manner, quantity, and timing of releases of resources to different levels of government, particularly to the units responsible for the delivery of social services such as health and education.

They collect information at the central level and use sampling within the public administration and at the frontline level to determine how much of the original allocations ultimately reach service delivery units (such as clinics and schools). By identifying differences between official and effective allocations at different administrative levels and in time, they are useful tools for understanding malfunctions in service delivery systems such as delays, leakages and capture of funds by bureaucratic and political actors, corruption, and inequity in the allocation of resources.

In other words, PETS is a careful and intentional ‘watch’ over the use of public resources. It involves close monitoring, assessment and evaluation of the government budget process i.e. from planning, allocations, disbursement, and implementation to the final stage of assessing the impact of the budget.

PETS are often implemented as part of larger service delivery and facility surveys (such as Quantitative Service Delivery Surveys (QSDS)) which focus on the quality of service, characteristics of the facilities, their management, incentive structures, and performance in resource usage at the frontline facility level, such as schools, health clinics and hospitals.

These surveys have proved to be important tools for diagnosing various efficiency, effectiveness and equity problems in public expenditures, in particular governance and incentive problems, bottlenecks, rent capture and leakage of public resources.

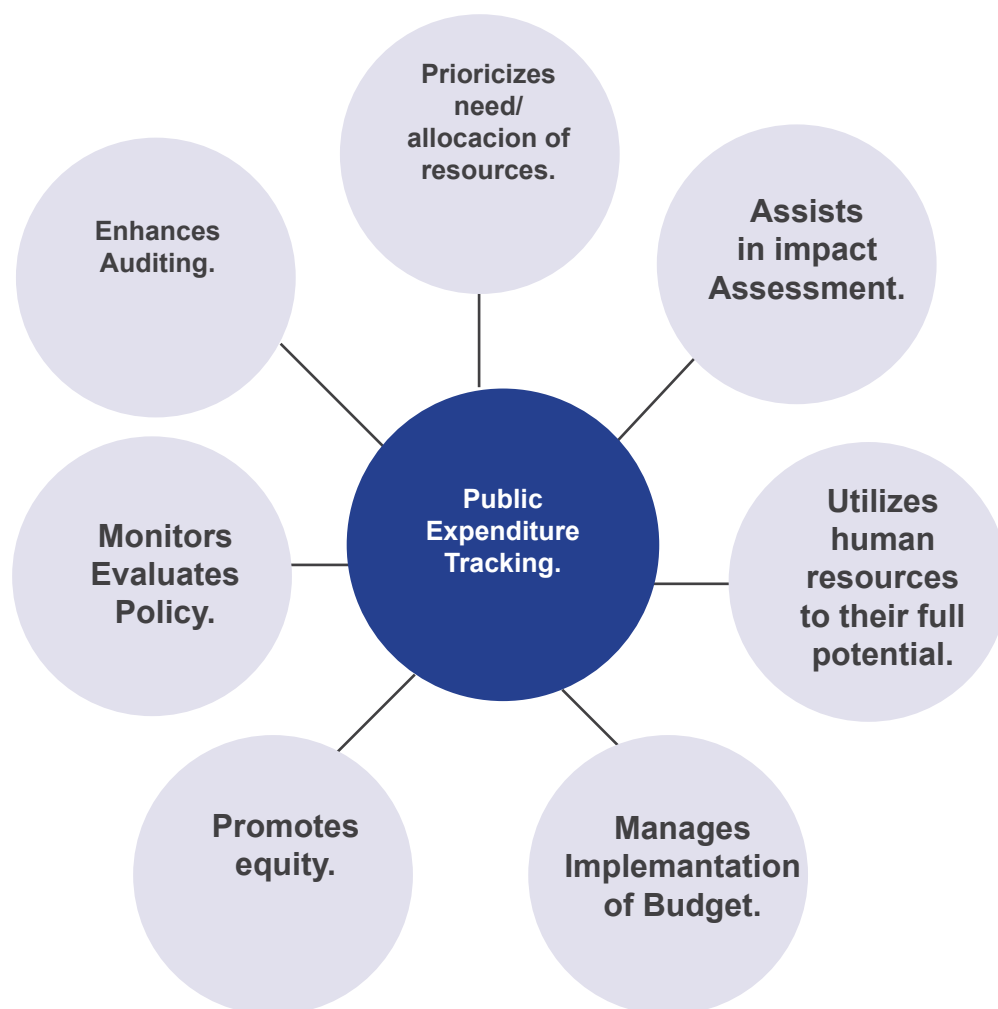
3 This training manual draws on various sources in particular: Pereznieta, Paola (2010) Public Expenditure Tracking Surveys (PETS) Training Manual, ODI, UNICEF Vietnam and CIEM, Workshop 3-7 May 2010; Gauthier, Bernard (2011) PETS/QSDS Core Guidance, The World Bank, Washington DC. Mimeo; Gauthier, Bernard (2006) PETS and QSDS in Sub-Saharan Africa: A Stocktaking Study, Washington DC; Gauthier Bernard and Ritva Reinikka (2007) Methodological Approaches to the Study of Institutions and Service Delivery: A Review of PETS, QSDS and CRCS, African Economic Research Consortium framework paper, The World Bank, December. Engaging Communities and Civil Society Organisations in Public Expenditure Tracking Activities: A Training Manual; Magreth Henjewe (2007), MCA-BONGA program and PACT; Some Elements of Guidance for the Design and Implementation of PETS/QSDS,; and Public Expenditure Tracking And Facility Surveys: A General Note On Methodology prepared by Swarnim Waglé and Parmesh Shah of the Social Development Department at The World Bank Group

Why use PETS?

In the last decade, PETS have proven to be powerful tools for identifying bottlenecks, inefficiencies and waste in service delivery. They have been successfully used in some cases to promote reforms leading to significant improvements in resource allocation. However, PETS are resource intensive tools and to be efficient instruments to diagnose and analyze service delivery, they need to be well designed and implemented, and results well disseminated to contribute to better accountability, transparency and ultimately improved outcomes.

What are the main rationales for undertaking Public Expenditure Tracking?

- i. Understand the performance and quality of public services to improve the effectiveness of public expenditure;
- ii. Assess inefficiencies such as delays, leakages and bottlenecks in public expenditure systems and services delivered to citizens
- iii. Assess the equity in public expenditure and service delivery among regions or areas, income groups, and rural and urban locations;
- iv. Assess the gap in access to and utilization of basic services by specific groups, especially the poor;
- v. Improve accountability and fill the gap in information on public expenditure and resource use at the decentralized level by tracing expenditure flows toward end users of resources;
- vi. Monitor specific programs and expenditure allocations, such as pro-poor expenditures, by collecting quantitative information;
- vii. Provide baselines against which to monitor, through subsequent surveys, the effectiveness of policy changes in the sector on quality and quantity of service delivery.



While the PETS approach is relatively simple --consisting of identifying resource flows and allocation mechanisms (funds, personnel and materials) and measuring resources through various government agencies, administrative levels and frontline facilities -- in practice, a PETS is relatively complex to implement.

The PETS tool consists of measuring the amount of in-and-out- resource flows and delays between hierarchical levels or at each of the consecutive nodes of the resource distribution channels through sample based quantitative data collection instruments. Resources are then compared to assess leakage of resources, delays and other inefficiencies and equity issues in the resource allocation system.

The scope of PETS can vary with the study's objectives and characteristics of the sector under study. It can focus on broad issues, such as assessing the performance of the overall sector budget, or cover a broad range of resource flows (e.g., recurrent expenditures in a sector, salaries, investments). Alternatively, it could focus on monitoring only a few specific resource flows (e.g., capitation grants), in-kind items (e.g., books) or programs. The focus could also be on specific levels, for instance the primary education or health sector or on higher levels. In Chad, for instance, the PETS/QSDS in the health sector in 2004 tracked resources down to all level of providers (health clinics, local hospitals and tertiary hospitals) and examined public, private and non profit providers to identify difference in performance across ownership types.

Both short and long term public expenditure reform goals can be pursued with PETS:

- Short term:
 - provides an evaluation of inefficiencies occurring in the procurement and distribution channels of various resources and provision of services
 - facilitates the identification of measures aimed at improving the efficiency and equity in public expenditure allocation and public resource management.
- Medium term:
 - part of a monitoring and follow-up mechanism,
 - use as a baseline to measure the allocation of resources and performance in service delivery and for paving the way for more comprehensive follow-up surveys.
 - benchmarking of progress in implementation of reforms over time.
- Long term:
 - part of a process aimed at improvements in public expenditure efficiency and equity by focusing on capacity building.

The range of instruments necessary to implement a PETS consists of a series of questionnaires addressed to the different actors on the supply side of service delivery (including at the level of the service providers, central administration, regional and district levels, etc.) and sometimes on the demand side (e.g., students, patients).

WHAT IS THE PETS APPROACH?

Key Steps for Implementation of PETS

PETS is typically implemented with the following steps:

- Consultations with key stakeholders define the objectives of the survey, identify the key issues, determine the structure of resource flows and the institutional setup, review data availability, outline hypotheses and choose the appropriate survey tool.
- Survey instruments are constructed and implemented. To deal with the fact that agents may have strong incentives to misreport data, PETS uses a multi-angular data collection strategy and carefully considers which sources and respondents have incentives to misreport, and identifies sources that are the least contaminated by these incentives.

PETS can be complex to implement due to the intricacies of financial management systems, the existence of official but also effective allocation mechanisms, and the large number of financial transactions and material flows. Also, the generally low quality and variability in the availability of records within decentralized public administration levels and the large number of agents and services and administrative levels that could be involved in the allocation and usage of resources render tracking exercises complex.

Various methodological choices have to be made when designing and implementing these survey tools to increase the capacity to collect reliable information. These issues are discussed in step-by-step guidelines (Module 4).

What can PETS show?

Leakage: Evidence of public resource leakage which is broadly defined as: the share of resources earmarked to specific beneficiaries which fail to reach them. This phenomenon is associated with inadequate incentives and improper monitoring and enforcement within the service delivery system.

Delays: PETS have also shed light on the problem of delays and bottlenecks in the allocation of resources through public administration (e.g., salaries, allowances, financing, material, equipment, drugs and vaccines).

Ghost workers: A few studies also quantify the share of ghosts on the payroll, that is, teachers or health workers who continue to receive a salary but who no longer are in the government service, or who have been included in the payroll without ever being in the service. In Papua New Guinea, for example, a 2003 PETS showed that 15 percent of teachers on the payroll were ghosts (World Bank, 2004a).

Absenteeism: One of the main conclusions of PETS studies is that because of poor accountability relationships and weak incentives, service provider absenteeism is prevalent in developing countries, which translates into low quality of services. In a particular case, the PETS showed absenteeism rates between 27 and 40 percent for health care providers and between 11 and 27 percent for teachers. (Gauthier and Reinikka, 2007)

Equity: Equity in the allocation of resources and services by location and between income groups. In several countries, variability of health and school spending across geographical areas, regions and districts, as well as within districts, was

observed. The considerable difference in resource allocation raises serious issues of equity among socio-economic and demographic groups.

Decentralization: In the 1996 Uganda education PETS, consideration of the impact of decentralization was incorporated in the sample selection process and was studied through the flow of capitation (per student) grants to schools. Findings indicated that decentralization had not, at least in the early years, produced positive results in terms of better resource allocation to service providers. Following decentralization, which was implemented gradually starting in 1993, district authorities and district and urban councils gradually gained control of the funds allocated by the central government to primary education. Using the capitation grant as a proxy to explore the impact of decentralization on the flow of public funds to schools, Reinikka (2001) finds that decentralization was associated with a slight deterioration in the flow of funds to schools.

Efficiency: Lindelow et al (2004) have examined the question of productivity of health centers using PETS/QSDS data in Mozambique. They observe significant urban-rural and regional differences in service output per capita. They also note important variations in output per health worker across districts (in an 8 to 1 ratio).

Key Points:

- PETS can be useful instruments to analyze efficiency and equity considerations in public expenditure
- PETS is about looking at the impact of every part of the national budget on the various groups of people in the community
- PETS is not only about how much money is allocated and spent in providing services to the community but also how much money reached the intended recipients and how the services provided benefit the needy in the society
- PETS is also about assessing whether the current distribution of available resources is the most effective, efficient, economic, and equitable way of achieving government policy objectives.
- PETS can be conducted at any level of government- Central Government (involving Ministries, Departments and Agencies) or Local Government.

What results can PETS achieve?

PETS/QSDS can expect to achieve a range of results. They can shed significant light on the actual functioning of public expenditure systems, in particular by evaluating financial and institutional constraints on improving services in sectors.

Reducing information asymmetry and improving accountability: Citizens, policymakers and donors in developing countries often have limited information on actual public spending in many programs that directly affect citizens (e.g., education, health, early childhood development, water and sanitation). In such a context of data limitation, the detailed data provided by tracking and facility surveys could help assess effective allocation of resources and identify the binding constraints that impede quality of service delivery.

Understanding efficiency of public expenditures: PETS seek to retrace the budget to assess equity and efficiency of usage, and determine if allocations correspond to the initial objectives.

Empowering intended beneficiaries: PETS could specifically address the demand side of governance, by giving voice to citizens to help influence governments and providers. This requires hard information about resource use that PETS can provide. By identifying resources available at various levels of the supply chain and examining behavior and incentives of various agents within institutional arrangements, they have identified problems of governance, capture of funds, and corruption.

Strengthening the role of the budget: If the budget is ineffectual, policies, regulations and rules will not suffice to deliver the desired outcomes and tangible results. Public policies need to be translated in most cases into expenditures. For example, in a results-based framework, outputs and outcomes (say, more teachers and higher enrolments) are achieved ultimately through budget expenditures. Thus, budgets become the key tool for the government for implementing public policy and resource allocation. The information provided by PETS/QSDS could allow more effective budgetary policies.

Informing key stakeholders: the Ministry of Finance, and in the case of Viet Nam, the Ministry of Planning and Investment as the steward of the national budget, Ministry of Finance (MOF) typically has a strong stake in understanding how and whether allocated resources are flowing and reaching intended beneficiaries. It is not only a question of finances, but leakages or diversions also jeopardize national policies and strategies.

Step 1: Consultation/Planning

Before initiating a PETS, you need to be very clear on the purpose of the study, in particular to determine if detailed evidence on expenditure allocations and diagnosis of the service delivery system could be useful and what should be main objectives of the study.

Consultations: To help define the purpose and objectives of the study, broad-based consultations with the sector or program's main stakeholders are useful to help identify the main constraints and challenges facing the sector and perceived inefficiencies in the system.

Stakeholders include key government ministries (e.g., Ministry of Finance, Ministry of Planning and Investment, line ministries/departments, general controller), donors, and civil society organizations.

DESIGN AND IMPLEMENTATION STEPS

How to conduct Public Expenditure Tracking Surveys

The steps involved in the public expenditure tracking surveys are as follows:

1. Consultation/planning
2. Preparation: time frame, budget, team composition
3. Research questions and scope of the study
4. Institutional analysis
5. Choice of tracking flows
6. Rapid data assessment
7. Sampling strategies
8. Instrument design
9. Survey pre-pilot
10. Training
11. Survey pilot
12. Survey Implementation
13. Data entry, cleaning
14. Report/analysis
15. Dissemination and follow up

The consultations should:

- Identify the issues and bottlenecks within the sector or program;
- Convey information about the potential usefulness of the study;
- Develop support and cooperation for its implementation;
- Lead to agreement on the purpose and general objectives of the study (i.e., important efficiency and equity issues that need to be addressed).

It is important to communicate the objectives of the social audit and address needs for resources at the institutional level. It is also important to be very clear on the information required from government authorities.

Identification of broad objectives

During the initial phase, the broad objectives of the study should be identified and agreed upon with the main stakeholders.

The broad objectives that could be targeted with PETS include:

- Identifying the constraints in the expenditure and resource allocation system that impede the efficiency, quantity, and quality of service delivery (including budget execution and allocation, compliance with procedures, account keeping, and usage) to generate recommendations for solving them;
- Verifying the adequacy of the public expenditure system at allocating and monitoring resources toward service provision in a sector or specific program;
- Tracking the flows of public resources across various administrative levels of government to identify malfunctions in service delivery systems, such as delays, leakage and capture of funds by bureaucratic and political actors, corruption, and inequity in the allocation of resources;
- Determining if resources effectively allocated to administrative levels and final service providers (e.g., schools, clinics) correspond to the official budget allocation and the intended usage;
- Assessing potential inequalities in the effective allocation of resources among regions, districts, or geographical areas such as urban and rural populations.

Step 2: Preparation: Resources and Time frame***Resources required***

A group of core researchers with relevant qualifications and experience should be formed to conduct the study. The core survey team should have skilled technical expertise in budget execution, sector-specific knowledge (for example, on education or health), and a detailed knowledge of the relevant institutional context. The team should also have prior experience in surveys, with some team members in particular with experience on qualitative interviews. Some prior

experience of micro survey work and STATA are required to process the data. Microeconomics of provider behavior (incentives and organization theory) is a useful additional skill.

Management structure

The design and implementation of a PETS study could entail various arrangements. For instance:

-The ministry or department (initiating agency) has the capacity to design the study, supervise data collection, and analyze results. In such cases, only survey implementation responsibilities could be delegated to a survey firm. In addition, consultants could be hired to complete the in-house core PETS team.

-The initiating agency does not have the capacity to design and supervise the study. In such cases, most of the expertise would be delegated externally.

Budget

The budget necessary for conducting a PETS/QSDS depends on a number of factors, including its scope, sample size, complexity of the survey instruments, sector, geography, and labor and survey costs in the country. It also depends on the management structure chosen, in particular the extent of work done internally or contracted out to local or international consultants or survey firms.

Time frame

Sufficient time and resources are needed to plan, design, and implement a survey, as well as for data analysis, reporting, and dissemination.

- It normally takes about 8-12 months to complete a PETS, and sometimes more.
 - Sufficient time has to be allotted for conducting the institutional analysis, rapid data assessment, design of the survey methodology and questionnaires, pre-test, pilot, and data collection. The survey itself takes 1-2 months, depending on sample size and data accessibility.
 - Adequate time should also be allotted for data cleaning, analysis, and reporting, as well as findings dissemination and policy reform discussions with the government.

Step 3. Research questions and scope

It is necessary to identify important issues relating to efficiency and equity problems in the service delivery system such as: resource leakage, delays in disbursement of funds, absenteeism of service providers, inefficiencies, inequities in the actual resource allocation, quality of services, etc. Once the key issue is defined, it is important to determine whether these issues are amenable to survey work (is it likely that useful data and information can be obtained about this issue through various surveys?)

To define the overall scope of study, the following questions may help:

- Is the objective a nationally representative study, or only representative at the province level?
- What is the planned geographical coverage for it to be representative?
- Should it be a case study?
- What types of facility ownership are going to be studied: public, private, not for profit?

General research objectives should be translated into specific objectives and questions that will drive the data collection strategy. Similarly, hypotheses should be formulated in order to determine what kind of data should be collected.

Some limitations of the study might be:

- The results suffer from data limitations, for example, where service provision is not well recorded, or is in-kind.
- Respondents may have incentives to misreport information.

Step 4: Institutional Analysis

A. Review of documentation

Before undertaking the survey, it is important to review national goals and policies, paying particular attention to the issues or sectors of your concern. This may include a review of such documents as SEDP, Public Expenditure Reviews, Budget Books, Budget Guidelines, provincial and district plans, etc.

An initial step is to collect and review all the relevant documentation related to the sector and programs under study. The review of documents seeks to examine the main aspects of the sector and programs, the core policies and strategies, and the variety and levels of funding flows, and to identify the main challenges facing the sector.

The key documents to be collected from various sources, including the government, donors, NGOs, and research organizations, include:

- Country and sector reports and analyses (PER, sector PER, CAS, etc.) from various international agencies (e.g., World Bank, IMF, UNESCO, UNICEF, WHO);
- Government sector (e.g. education, social protection, education, etc.) documents and program reports;
- Government financial and budgetary documents from the Ministry of Finance and line ministries (central government consolidated accounts, line ministry—e.g., Ministry of Education, state or provincial budgets if separate from consolidated government accounts, medium term expenditure framework documents);
- Sector administrative data and reports, such as routine information system data (e.g., Education or Health Management Information Systems) and annual reports;
- Research and publications on public expenditure and sectoral issues.

B. Analysis of institutional arrangements

A key step to inform the research design entails the identification of the structure, roles and responsibilities of various administrative units in the supply chain and budget execution processes, so that appropriate surveys can be designed and conducted with the corresponding duty bearers. For complex programs, it is a good idea to do a stakeholder mapping to ensure that all relevant stakeholders are identified from the onset and included in the data collection phase.

Similarly, as part of the survey preparation, it is important to identify all sources of potential transfers to frontline facilities under study (financial and in kind), the allocation rules used by different resources at the various levels, and the nature of information flows (including accounting, reporting and monitoring procedures). Important to bear in mind is the fact that official rules might vary from what is done in practice, so account must be taken of both.

Part of the process of obtaining contextual information includes understanding the environment of public providers, for example, the types of schools or health facilities operating in the region, the mixture of public, private, religious and community facilities, etc. Institutional analysis allows better understanding of service delivery system, favouring local community participation.

Institutional Mapping Report

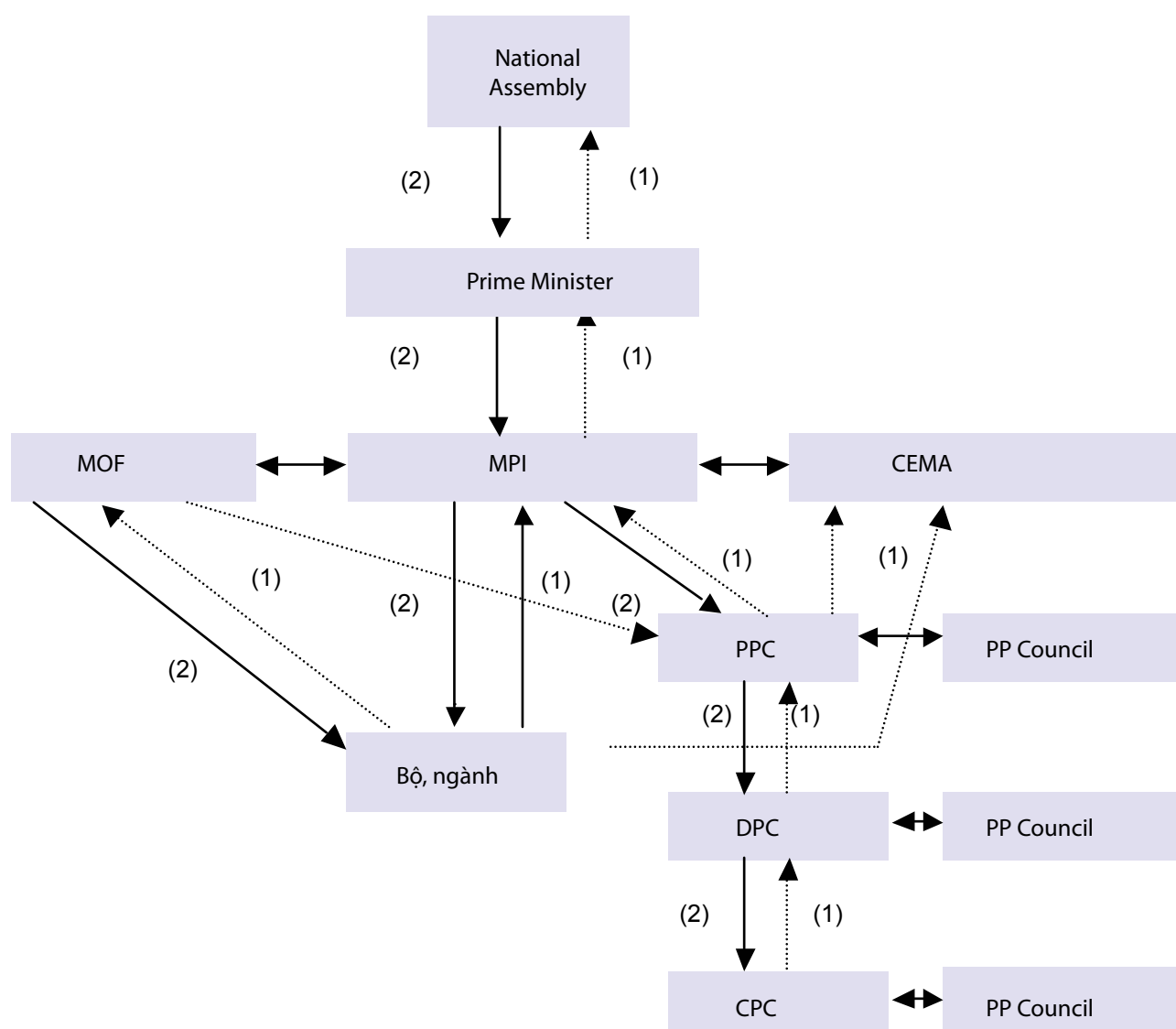
Following the review of documents, conduct an analysis of institutional arrangements and produce an institutional mapping report (about 7-10 pages) that seeks to understand the structure, responsibilities and rules governing the allocation of resources within the program. Mainly through **key informant interviews and field visits** (national, provincial and district levels down to frontline providers and beneficiaries, e.g. households, etc.), produce a report that responds to the following questions in separate sub-sections:

1. Identify resources mobilized in the program: Identify the sources of funding and importance (e.g. central government or provincial governments: national budget or aid?); main components of the program, the types of transfers and benefits, targeted beneficiaries, the types of resource transfers and benefits. (If feasible, include tables providing information on current and last fiscal year).
2. Describe how the public hierarchy is structured, and the roles and responsibilities of various administrative levels and units in the budget execution processes toward frontline providers and beneficiaries (who makes decisions, who plans, who implements); who is in charge of implementing the program at the different levels?; are local governments implementing it in line with policy design? etc.
3. Ways in which resources are mobilized and channelled (for example: transfers from national to provincial to district levels through the budget; allocations of resources from provincial or district budgets; transfers through treasury account); allocation mechanisms of resources in the program and various channels toward users; how do schools / individuals receive transfers: through bank accounts?;
 - a) Draw resources flow diagrams illustrating the supply chain steps down to final users for the main resources allocated in

the program (in-kind resources, transfers to individuals, other financial transfers (recurrent expenditures) and salaries, etc.) (see Figure 1)

4. Criteria for allocation: Identify the allocation rules or mechanisms used to allocate the resources within the program at the various administrative levels (is it formula based; is it based on budget requirement plans from the local level; is it based on a fixed sum per beneficiary, and if so, how are the number of beneficiaries confirmed?).
5. Ways in which these program funds are used at various levels: at central, provincial and decentralized levels (for example, what share is used for transfers to beneficiaries, how much is spent on administrative costs for the program (salaries, goods and services etc.).) For instance, flows could be divided into three categories: Monetary (cash transfers); Materials (such as textbooks, drugs, or equipment); Payroll (remuneration of staff). Further subcategories, such as investment expenditures, could be introduced along with functional classifications in the budget. (If feasible, include tables providing information on current and last fiscal year)
6. Accountability and information systems: Describe the information system and reporting mechanisms at each level for the program.
7. Identify the main issues and challenges facing the program which affect service quality.

Figure 1: Example of fund flow diagram: Budgeting and allocation in P135-II



Source: Committee for Ethnic Minority Affairs and UNDP (2009) Midterm Review Of NTP-PR and PROGRAMME 135-II 2006-2008; P135-II PETS REPORT, Draft 2; 26 June 2009

During the analysis and interviews, ensure the distinction between official and effective rules and procedures (e.g., for resource allocation, accounting, recording, or monitoring) that are observed in practice for the different flows and levels. Rules and procedures effectively used to allocate resources (or recording funding flows) could differ from official rules and may vary from one location to another (i.e. district), and should be understood and analyzed.

Ultimately, identify and make recommendations about the specific resources that should be tracked during the survey. Select cash or resource flows for which financial and quantitative data (primary and secondary) will be collected and at which levels.

How to do an Institutional Analysis Report

Questions to examine/Steps to carry out

1. **Rationale, context and history:** Identify the rationale of the program; how does the central government/province/ministry justify the need for the program? What is the context (orphans, poverty, inequalities, etc.) and history, as well as evolution, etc.?
2. **Objectives of the program:** what are the specific purposes of the program? What does it intend to achieve? Present the official objectives and provide explanations.
3. **Policy environment and complementarities with other programs:** previous or other programs targeting the same beneficiaries or goals: identify transfers provided under other programs to poor households for health or education, or other programs achieving complementary objectives.
4. **Means put forward to achieve the program's objectives:** How are the objectives of the program expected to be reached (through direct transfers to households, transfers to schools, etc.)?
 - a) Types of intervention and support (infrastructure, school support, direct transfers, etc.)?
 - b) What is the nature and form of transfers? What is transferred and how?
5. **Organizational structure:** ministries, department, services or agencies involved in the planning and implementation of the program: role and responsibilities of each actor during:
 - a) Planning (budget) phase
 - b) Implementation phase
6. **Target recipients:** Who are the beneficiaries of the program, recipients of the transfer: schools, households, communities, etc.?
7. **Allocation criteria:** what are the criteria used to allocate resources? Determination of the target population, categories, characteristics, etc. Have they evolved over time?
 - a) Mechanisms used to determine criteria met by recipient (poverty assessment, means test, declared income, etc.). How are criteria measured (e.g. poverty levels)?
8. **Fund transfer mechanisms:** How are funds transferred from one level to the other down the supply chain to final users?
 - a) How are transfers allocated and accounted for? Electronic payment systems to districts and schools, bank transfers to households, paper record, etc.?

9. **Budget/costs of the program:** budget tables of budgets by categories for the specific program and discussion:
 - a) For the last 2 (completed) fiscal years and current year (officially allocated and executed) by economic or functional classification: Investment, salaries, goods and services, transfers
 - b) Source of funds: contribution from various sources (central, local, donors, NGO, etc.)
10. **Supervision and accountability mechanisms: how is supervision exercised:** internal verification, field visits, external verification, etc.?
11. **Administrative data:** Existence of information management systems? Are administrative data collected and reported periodically? What is collected? Overview of these data.
12. **Results:** How are results of the program measured? How could they be measured?
 - a) % of target population covered
 - b) Graduation from program over time
13. **Quality of services:** how is the program or service quality currently measured? How could it be measured?
14. **Risk areas, potential problems with the program:** what could impede the achievement of program objectives? Main issues and challenges facing the program?
 - a) Potential leakage: rent capture in the supply chain;
 - b) Inadequate targeting: target population not reached;
 - c) Inequity among groups or districts etc.;
 - d) Inefficiency: too high administrative costs, delays in allocation, etc.;
 - e) Incentives provided to households, individuals;
 - f) Other.

Field visits for the institutional mapping report

Main objectives

The field visits seek to gather information for the institutional mapping report. Meetings should be organized with all the ministries, departments, administrative levels, districts, communes and other actors involved in the planning and implementation of the program. Meetings should also be held with a few beneficiaries of the programs: households and community representatives. The main objectives for the field visits include:

- a) Getting detailed budget information for the last two complete fiscal years for the programs;
- b) Obtaining greater details on the programs' identification and implementation procedures (including on program changes);
- c) Developing an understanding of the responsibilities of key actors;
- d) Observations on the stated vs. actual implementation of the program in areas such as identification of beneficiaries, budget allocation and receipt etc.;
- e) Identifying the source of funds for the program;
- f) Exploring the types of transfers and how they're implemented in practice.

Potential questions for field visits

PROVINCIAL LEVEL

Target respondent: Head of the department or officer in charge of the program

Important:

In terms of stakeholder involvement, it is important to ensure adequate representation of both men and women in social audits so that the views of both sexes are reflected in discussions and proposed solutions.

Note: Initial visit with the main Ministry/department in charge of the program, then Ministry of Finance, other Ministries/departments, etc.

- 0. Name of respondent, title and phone number (in case further information is required).
- 1. What are the main purposes and objectives of the program? Have there been recent program changes? (If yes, which ones?)
- 2. Does the program complement other government programs targeting the same beneficiaries or goals? (i.e. other or previous support programs / transfers provided to vulnerable children or poor households (e.g.: education, health, income support, etc.), or other programs achieving complementary objectives (housing, other subsidies, etc.).
- 3. What are the various components and types of interventions put forward by the program? (e.g.: infrastructure, transfers to schools, tuitions, meals, direct financial transfers to households, etc.).
- 4. Who are the expected beneficiaries of the program (or sub-programs)? (i.e. schools, communities, households, etc.).
 - a) What are the expected levels of transfers to each category of beneficiary/recipient?

5. Who are the main actors involved in the planning and implementation of the program (ministries, department, services or agencies)?
6. What are their main roles and responsibilities in the planning and implementation phases?
 - a) Specifically, what is the role of your department in those phases?
7. What are the main steps and procedures involved in the planning and implementation phases of the program?
 - a) Identify the program's organizational structure/institutional arrangements and timing, distinguishing between (a) planning (budget) phase, (b) implementation phase.
8. What are the specific rules and criteria used for resource allocation? (Characteristics and categories of beneficiaries (schools, households etc.))
 - a) Is there any discretion given to bureaucrats at some levels to allocate resources in the implementation process?
9. How are beneficiaries identified for the various components of the program? (expected/stated vs. in practice).
10. What are the mechanisms used to ensure the respect by beneficiaries of program's criteria (poverty levels, means test, declared income, etc.).
11. Please provide detailed budget information for the specific program by categories for the last 2 (completed) fiscal years and current year: Officially allocated budget and executed budget (detailed information by economic or functional classification: Investment, salaries, goods and services, transfers, etc.).

Also collect detailed budget information for the entire ministry/department (for the last 2 (completed) fiscal years and current year: Officially allocated budget and executed budget).

12. What are the sources of funds for the program? Please provide detailed contributions from various sources (central and provincial governments, communes, donors, NGO, etc.).
13. What are the mechanisms used to transfer resources from one administrative level to the other in the supply chain down to final beneficiaries? (E.g: electronic payment systems from provincial treasury to districts, communes and schools, bank transfers to households, etc.).
14. How are transfers and expenditures accounted for? Electronic system, paper record, etc. How are accountability and supervision exercised? Are there internal verification mechanisms, field visits (if so, objectives and intervals), external verification, etc.? (If available, collect a copy a report of field visits or verification)
15. Are there administrative data collected and reported periodically as part of the program? For instance, is there a routine information management

system for program financing and activities (e.g.: monthly report to higher level jurisdiction)? If yes, what is collected? (Take a copy of a report or information if available)

16. How are activities, services and results measured in the program? What information and data on activities and services do you keep? (Identify and collect for last financial year). (For instance: number of beneficiaries by categories, number of schools, households, grants provided, % of target population covered, graduation from program over time, etc.).
17. How is the performance of the program or service quality measured?
18. In your view, what are the main challenges/problems currently facing the program? For instance:
 - a) Potential leakage: rent capture in the supply chain;
 - b) Inadequate targeting: target population not reached;
 - c) Inequity among groups or districts etc.;
 - d) Inefficiency: too high administrative costs, delays in allocation, etc.;
 - e) Incentives provided to households, individuals;
 - f) Other (specify).

DISTRICT AND COMMUNE LEVELS

Target respondent: Head of the District or commune, most senior officer or officer in charge of the program.

0. Name of respondent, title and phone number (in case further information is required).
1. What are your agency's main roles and responsibilities in the planning and implementation of the program?
2. How many communes are part of your jurisdiction?
3. Please provide a list of the personnel of your district/commune currently involved in the program planning or implementation:
 - a) Category of personnel, number of staff in each category, share of their salaries paid by the program.
4. Do you keep accounting data for the program with regard to resources received and expenditures? Are these data available for the last two financial years?
5. What are the resources received by your district/commune as part of the program in the last two financial years: specify the value of the support by sources (provincial ministry, NGO etc.) and categories:

Budget categories	Amount FY20XX/20XX	FY20XX/XX
Financial resources (non wage)		
Salaries and wages		
Goods and services		
Infrastructure		
Other (specify)		

Note: One table by source if applicable

6. At what frequency do you receive these resources (monthly, weekly, daily, etc.)?
7. What are the mechanisms through which you receive resources? (E.g.: electronic payment systems from provincial treasury to districts, commune accounts, central payment system, etc.).
8. What were the district/commune expenditures as part of this program by category for the last two financial years?

Expenditure categories	Amount FY20XX/20XX	FY20XX/XX
Salaries and wages		
Goods and services		
Capital expenditures / infrastructures		
Transfers		
Other (specify)		

9. Please specify the value of the support (resource transfer) provided by your district/commune to lower levels (e.g. communes or school, etc.) in the last two financial years 10. At what frequency do you provide these supports (annually, monthly, etc.)?

Name of commune	Amount of support FY20XX/20XX	FY20XX/XX

10. At what frequency do you provide these supports (annually, monthly, etc.)?
11. How do you provide these supports/transfers of resources? (E.g: electronic payment systems from district/commune to commune/school account, etc.) and how do you account for these expenditures? (E.g.: electronic system, paper record, etc.)
12. What data on financial transfers, activities and services as part of the program do you keep? (For instance: financial transfers, number of beneficiaries by categories, number of schools, households, grants provided, % of target population covered, graduation from program over time, etc.). (Identify and collect for last two financial years).
13. How are accountability and supervision exercised? Are there field supervision visits of communes or schools under your jurisdiction (if yes, purpose, intervals, etc.)? Do you verify the list of beneficiaries, if they meet requirements, etc.?
14. Do you report administrative and financial data to higher level jurisdiction periodically? If yes, what is reported and at what periodicity? (Take a copy of a report or information if available)
15. In your view, what are the main challenges/problems currently facing the program?
 - a) Inadequate targeting of beneficiaries: target population not reached;
 - b) Inefficiency: too high administrative costs, delays, etc.;
 - c) Inequity among groups or communities, etc.;
 - d) Inadequate incentives provided to schools, households, students;
 - e) Other (specify).

SERVICE PROVIDER/ SOCIAL HOUSE/SOCIAL PROTECTION ESTABLISHMENT/COMMUNITY'S HEAD, ETC.

Target respondent: E.g. Head of the school or community, most senior officer or officer in charge of the program.

1. Name of respondent, title and phone number (in case further information is required).
2. Characteristics of the (school ; community, other establishment in charge of providing program delivery or services):
 - a) Name of the establishment (e.g. school)
 - b) Location: city or village name
 - c) Urban or rural area (mountainous area, etc.)
 - d) Type of school (e.g. primary, secondary, etc.)
3. Number of students (by levels)

Level	Number of students FY20XX/20XX	FY20XX/XX

4. Number of beneficiaries (e.g. “students” in case of a school) benefiting from program’s support (by levels and type of support if applicable)

Level	Number of beneficiaries (e.g. students) benefiting from the program FY20XX/20XX	FY20XX/XX

5. What are your school/organization’s main roles and responsibilities in the planning and implementation of the program?
6. What are the resources received by your school part of the program (for the last two financial years): specify the value of the support by sources (commune, district, NGO etc.) and categories:

Budget categories	Amount FY20XX/20XX	FY20XX/XX
Financial resources (non wage)		
Salaries and wages		
Goods and services		
Infrastructure		
Other (specify)		

Note : One table by source if applicable

7. At what frequency do you receive these resources (annually, monthly, etc.)?
8. What are the mechanisms by which you receive resources? (E.g.: electronic payment systems from provincial treasury to districts, commune accounts, central payment system, etc.).
9. Please detail the types and value of support provided by your school to beneficiaries as part of the program (by category of beneficiaries):

20XX/20XX			20XX/XX		
Categories of beneficiaries (sub programs)	Value of support	Number of beneficiaries	Type (sub program)	Value of support	Number of beneficiaries

10. What data on financial transfers, activities and services as part of the program do you keep? (For instance: financial transfers, number of beneficiaries by categories, number of schools, households, grants provided, % of target population covered, graduation from program over time, etc.). (Identify and collect for last two financial years)
11. How are accountability and supervision exercised? Are there school supervision visits by communes or other agencies (if yes, by whom, purpose)? How many last year?
12. Do you verify the list of beneficiaries? (i.e. if they meet requirements, etc.)
13. Do you report administrative and financial data to higher level jurisdiction periodically? If yes, what is reported and at what periodicity? (Take a copy of a report or information if available)
14. In your view, what are the main challenges/problems currently facing the program?
 - a) Inadequate targeting of beneficiaries: target population not reached;
 - b) Inefficiency: too high administrative costs, delays, etc.;
 - c) Inequity among groups or communities, etc.;
 - d) Inadequate incentives provided to schools, households, students;
 - e) Other (specify).

HOUSEHOLD

Target respondent: Head of the household

0. Name of respondent, phone number (information will be confidential but coordinates are taken in case further information is required).
1. Has your household received support from the program in the last year (if yes, value)?
2. If yes, how many recipients?
3. For each recipient's part of your household, could you please specify the age, the (sub) program under which support was provided, type of support (direct financial transfer, housing, meals, tuition etc.) and total value in the last financial year.

Name of recipient	Age	Program	Type of support (direct financial transfer, housing, meals, tuition etc.)	Value of support

4. If a member of the household receives a direct financial transfer as part of the program, at what frequency is the support provided (monthly, weekly, daily, etc.)?
5. If a member of the household receives a direct financial transfer as part of the program, how and where is the transfer collected? (commune's office, direct bank transfer, etc.)
6. How have you registered to be part of the program? (e.g.: identified by community leader or by school, identified myself at commune's office or at schools, etc.)

Household characteristics

7. What is the number of individuals in the household?
8. Of these, number of children under 18?
9. Is the head of household currently employed?
10. If yes, type of employment?
11. What was your household income last financial year (excluding program's grants)?

12. What is your education level?
13. What is your ethnic group?
14. In which type of dwelling do you live?
15. Do you live in urban, rural or mountainous area?
16. In your view, what are the main problems with the program?
 - a. Difficulty in obtaining information about the program
 - b. Difficulty in meeting the requirements of the program
 - c. Inequities among households
 - d. Benefits/transfers too low
 - e. Delays in receiving the transfers
 - f. Poor quality of services part of the program
 - g. Corruption
 - h. Other (specify)

Step 5: Choice of Tracking Flows

Any tracking survey requires determination of the specific flows on which financial and quantitative information will be collected and at which administrative levels. In each of the various branches or resource flows of the allocation procedure, there are possibilities of leakage: funding, supplies, drugs, equipment or materials could leak or be stolen through the procurement process at various levels in the service provision supply chain. Similarly, salary expenditures could leak through the creation of fictitious (ghost) workers, for instance.

However, not all flows are amenable to tracking. Non-existent records or data inconsistencies make certain flows untraceable or data non-informative. Also, the complexity of tracking whole categories of expenditures requires PETS to restrict the tracking exercise on a subset of the service provider environment.

Common trap: Too wide coverage

Several surveys have attempted to gather information on line ministries' entire recurrent expenditures, and this has turned out to be unmanageable, compromising the quality of results. Surveys that attempt to track entire sector flows run the risk of not being able to collect consistent and high quality data. There needs to be a trade-off between wide coverage and feasibility: gathering quantitative information on a line ministry's entire budget is very risky.

Given data limitations, it is often more appropriate to focus on specific funding or flows for which records or accounts of good enough quality on at least two levels could be identified, for example, transfers from the national level or from the district level and resources received and spent by the school or health centre.

What should determine the choice of flows or program to track in the supply chain?

Several factors are at play. In some cases, the choice set can be determined directly from the research question or survey objectives, which, in certain cases, could call for a specific flow to be tracked. For instance, if the objective of the survey is to identify the availability of specific basic materials (such as school books or medication), then the focus of the tracking exercise could naturally be limited to these specific items. If, on the other hand, the purpose of the survey is to evaluate the importance of ghost workers, then the domain of financial flows to track could potentially be restricted to salary flows.

There have been examples of successful and unsuccessful PETS. Successful examples have tended to focus on the education sector, partly as a result of a more simple system of transfer of resources (the best known example is Uganda), although out of the PETS carried out in the health sector, there have also been some good examples (such as Albania). Although most PETS concentrate on these two sectors, some have looked at other areas, for example in Peru, they have looked at social protection, in particular at a school feeding program (Vaso de leche) and in Honduras they have looked at absenteeism and job migration.

PETS can collect information both on financial transfers and in-kind transfers, for example, school books and medicines. However, the experience to date shows that it is easier to track and account for financial transfers.

A crucial issue that can determine the feasibility of a PETS and the quality of its results is data availability and data quality at the different levels. Complete data and information should be available at the different levels analysed in order to be able to collect complete data sets. In fact, a data quality assessment should be done before launching the full scale survey: during a data and institutional assessment phase and during the piloting.

Step 6: Rapid Data Assessment

Following the identification of the data required to analyse service delivery performance, a rapid data assessment should be performed. Data problems are frequent (availability, quality, consistency) so the objective of the data assessment is to verify that the data required to test the hypothesis are available, and if not, to adapt the empirical strategy to available data. For this purpose, it is necessary to determine the availability and quality of records at various levels (as well as among various types of providers), and avoid the risk of gathering inconsistent data. This small-scale study should determine the survey's feasibility and usefulness. A simple questionnaire administered at various administrative levels is usually sufficient for such a purpose.

For instance, if information is of poor quality at the local government level (region or district), this level could be bypassed and information could be collected only at the facility level and at the central ministry level (in order to know how much was officially sent). This rapid assessment of data availability should lead to redefinition of research questions and to the final choice of tracking flows in light of the available data.

Step 7: Sampling Strategy

A fundamental aspect of a PETS exercise is tracking survey quality. Standard PETS should always be representative of the population under study so the sample has to be randomly selected at every stage (regions, districts, facilities) according to the desired scope of the study. Small scale PETS could be realized as a case study, in a few districts or regions.

If results are required for different categories of facilities (ownership types, location, etc.), then the sample needs to be explicitly stratified. The sample size of each category must be sufficiently large to yield reliable statistical results. The sample frame based on list of facilities.

Important:

In terms of stakeholder involvement, it is important to ensure adequate representation of both men and women in social audits so that the views of both sexes are reflected in discussions and proposed solutions.

An example of provincial sampling

In Congo a Health PETS implemented has randomly selected 100 public health facilities from a list ordered geographically and stratified by urban and rural areas. This will provide province-representative estimates. The study could also seek to have a district representative sample.

Allocation rules and sampling strategy

The sampling strategy is conditioned by the tracking flow selected and the allocation rule in the sector. There can be two different cases:

Case A: If the flows tracked have fixed allocation rules (e.g. capitation grant/ financing per student, number of books by school or by students) then a random sampling strategy is in order. For example, a random sample of schools provides a representative picture of the situation in the country in the context of fixed rule allocation.

Thus, if the resource tracked is allocated through a rule-based formula (fixed or hard allocation rule) such as in Uganda for capitation grant (i.e. specific amount per student), then the measurement of leakage is done using the following standard formula:

$$\text{"Strick" leakage} = 1 - \frac{\text{resources received by facility}}{\text{resources intended for the facility}}$$

For example, in Uganda, in the presence of capitation grant, to measure leakage one needs only to compare how much the school is entitled to, based on the number of students using the government formula, and compare it with the amount received by the school. The leakage rate is then defined as the ratio between how much the facility actually received and how much it should have received.

Case B: However, if the resources tracked are allocated without fixed rules (that is through discretion of officials at the various levels), then the tracking exercise is more challenging and the sampling strategy is affected. The following leakage formula applies:

$$\text{"Narrow" leakage} = 1 - \frac{\sum \text{resources received by facility}}{\text{resources disbursed by higher facility}}$$

In the absence of fixed-rules, leakage rate is then defined as the ratio between how much the facility actually received and how much the central level (or other hierarchical level) has sent to the facility. In this case, there is a need to collect data not only on the resources sent by central, regional and district levels but on all resources received by the providers from the various levels. Data has to be collected on the amount of financial transfers and value of all resources sent to a region (unit) during the fiscal year.

With respect to the facility sampling strategy, in the context of administrative discretion over resource allocation, all facilities should be surveyed on a censusbasis within the area of analysis chosen (e.g. district), in order to collect complete information on the reception of resources. A random sample of facilities would not allow measuring the leakage level of resources but only the probability of receiving public resources at the provider level, a concept different than leakage.

Indeed, with only a few facilities visited per district in the sampling strategy, it is not possible to say anything about resource use in a specific district, for instance, in terms of reception of materials, financing, drugs, user fees, etc. relative to other districts (or aggregated at the provincial level).

Material Resources Tracking

Valuation of in kind material received at the frontline could be made difficult because of the sheer number of such resources potentially received by facilities during a year. In several countries, in-kind items constitute the only source of transfers (other than staff) to frontline facilities.

So, except if complete electronic records are available from the higher levels and facilities, tracking should be based on a sample of in-kind items and equipment. To identify the items to be sampled, records at the central government depot and value of invoices should be used. The list of the main invoices could generally be obtained from the division of material resources from the relevant line ministry.

Based on that list of material, for instance, the 5 most frequent materials received at the facility level (based on their shipment frequency) in the line ministry invoice list should be identified. Note that if on the contrary one was choosing a rare but high-value material (e.g. a car), this would introduce the risk of not finding that material in the visited facilities simply because not all of them were able to receive it. In contrast, by choosing frequently-shipped materials of small value (e.g. books or soap), it is likely that a maximum number of facilities would report receiving them. This strategy hence provides an upwardly biased percentage of facilities receiving materials from the authorities.

For example in Chad, data on financial transfers were available from the national budget. For the material, data from the Direction of Administration was collected for 2003. All the slips of invoices were available in a single binder with dates of

shipments, the recipient of the material, list of material sent with quantities and prices, signature of recipient and comments. All records were photocopied for further analysis.

To measure the material received at the various administrative levels, one strategy could have been to photocopy all forms found. In Chad for instance, this was not feasible given that there were no photocopy machines in especially in rural areas. Information was obtained through structured questionnaires. Given the very large number of various items sent to lower administrative levels, the arrival of material in Chad was done on a sample basis. The focus was on 8 frequently sent items, to maximize the probability of finding the item and that the data could be triangulated.

The region questionnaire asks what was the quantity of a specific item sent to districts and facilities in the sample. Then at the district level, the questionnaire asked how much was received from the region and how many sent to the facilities. Finally the facility questionnaire asks how many of these items were received. All numbers have to come from the records.

Step 8: Instrument Design

PETS are generally composed of various survey instruments intended to collect information at the different organizational levels and among stakeholders involved in service delivery, on both the supply and demand sides. The design of survey instruments depends on survey objectives and the choice of tracking flows.

Past surveys have typically included modules on the following units (Table 1):

Table 1: Units of analysis in PETS

Levels	Units of Analysis
Central government	Ministry of Finance
	Line Ministry (e.g. Health or Education)
Regional	Provincial (or regional) administration
District	District (or local) administration
Frontline	Service provider (e.g. school or health centres)
	Staff

Data collected have covered information on seven main categories of variables (Table 2):

Table 2: Data categories in PETS

Data categories	Description	Examples of variables
Environment and characteristics	Environment and characteristics of the various units and agents in the supply chain, including frontline providers	Size of facilities, ownership, structure, types, location, competition
Financing	Financing at the different levels and from the various sources	Amounts of financing, types, sources, reliability
Inputs	Inputs (transfers, uses and reception) at the different levels. Inputs could include less tangible elements such as staff quality or realized inputs such as the number of facilities	Material inputs such as staff and salaries, textbooks, equipment, medication
Institutional arrangements and production process	Production process at the different units through the supply chain, i.e. management structure, oversight incentive structure	Management practices, supervision, reporting, audits, record keeping procedures
Intermediate outputs	Intermediate outputs of the production process	Level of absenteeism, penalties and rewards
Final outputs	Final outputs of the production process	Number of patients treated, enrolment, graduation rates, class repetition rates
Outcomes	Outcomes and quality. Overall measures of final outcomes within the sector	Mortality rates, student performance, patient or student satisfaction

When collecting data, there might be a balance between data on records and data provided by interviewees on the basis of recall: For quantitative data, records should be used as much as possible to minimize measurement errors. When no other sources of data are available and recall data are collected, clear indications in that respect should be reported.

Length of data tracking: Data collection should ideally involve annual data and cover a period of a maximum of two financial years to maximize data collection quality. If monthly data are collected, seasonality issues need to be examined beforehand.

Recording procedures: Survey instruments should be adapted to the specific recording procedures in practice in the administrative units and facilities under study.

Parsimony of data collected is recommended to reduce costs, but also to increase the quality of data collected. The questionnaire should be focused, and contain a reduced number of well-designed questions.

Valuation of in-kind items received: Sometimes, the official price of in-kind transfers is not known by frontline facility officials. In such cases, valuation at market price is required. Note that even when official prices are available, prices could be inflated by the recipient or the supplier. It is thus recommended to verify the prices with market prices for equivalent goods.

For example, such verification was done in Mali as part of an education PETS in 2005. Official prices were compared relative to market prices for the same items and important overvaluation was discovered.

Examples of Instruments

Available at:

<http://econ.worldbank.org/WBSITE/EXTERNAL/EXTDEC/EXTRESEARCH/EXTPROGRAMS/EXTPUBSERV/0,,contentMDK:20292627~menuPK:545282~pagePK:64168182~piPK:64168060~theSitePK:477916,00.html#PETS>

http://siteresources.worldbank.org/INTEMPowerment/Resources/15109_PETS_Case_Study.pdf (PDF)

Some groups will find it useful to design PETS from the perspective of a baseline for benchmarking for monitoring and evaluating future interventions in the sector. In such cases, indicators are required. Table 3 provides some potential PETS indicators.

Budget	Definition	Purpose
1. Proportion of resources reaching decentralized levels	Proportion of resources in the sector reaching the provider level Idem by categories: a) Recurrent expenditures b) Non-wage recurrent expenditures	This indicator illustrates for every dollar allocated in the budget for a specific line ministry, how much arrives at the local level and how much is used for other administrative purposes by each level.
2. Resources per capita	Average per capita allocation received at the service provider level: a) Recurrent b) Non-wage recurrent	This indicator gives an indication of the level of real public intervention in the sector.
3. Leakage	Average leakage at the provider levels: a) Regional-Provider leakage (proportion of resource not received from among resources sent by the regional level) b) Central-Provider leakage	This indicator assesses the overall level of leakage in the supply chain from the central level to the providers and at the various levels.
4. Equity	Coefficient of variation of the allocation of resources in per capita terms among providers: a) Recurrent b) Non-wage recurrent	This indicator illustrates the level of inequity in resource allocation among regions, districts and types of providers.
5. Delays in budget disbursement	Number of days between budget disbursement (release) at the regional level and reception at the provider level: a) Total number of days between budget approval at the central level and funds reception at provider level	This indicator illustrates the efficiency in budget management and disbursement at the various levels of the service delivery chain.
6. Delays in material	Delays (in days) in reception of key materials and supply (e.g. books, drugs)	This indicator assesses delays in arrival of key resources (a sample of materials should be used).
7. Leakage of material:	Proportion of materials and supplies not reaching destination (in value)	This indicator assesses the importance of materials leakage in the supply chain.
Infrastructure		
8. Access to electricity	% of frontline service providers with electricity	This indicator measures facilities' access to basic infrastructure services.
9. Access to water	% of frontline service providers with drinkable water	Idem.
10. Access to sanitation	% of frontline service providers with sanitation	Idem.
11. Access to telephone	% of frontline service providers with phone	This indicator illustrates access to communication.
Personnel		

Budget	Definition	Purpose
12. Absenteeism:	% of frontline provider staff absent (non-motivated)	This indicator measures the level of staff absenteeism.
13. Proportion of qualified staff	% of qualified staff to total frontline staff: a) National b) Urban c) Rural	This indicator illustrates the level of qualification among frontline provider personnel.
Equipment		
15. Basic material per facility or books per student	The overall number of books available within primary schools per student or basic health material (e.g. Thermometer, stethoscope, weighing scale) per clinic	The indicator measures the availability of basic material in frontline facilities.
16. Stock-outs of key materials and supplies	a) Stock-outs by categories of supplies (e.g. drugs, books) b) Stock-outs by categories of service providers (national, urban, rural)	This indicator measures the materials out of stock during a certain period (last 6 months).
Incentives		
17. Compensation	Ratio of average staff compensation (salary and allowances) to GDP: a) qualified staff b) unqualified staff	This indicator assesses the level of compensation of the staff relative to the country's level of income.
18. Salary retention	% of frontline staff not receiving total salary	This indicator assesses the level of salary retention.
19. Delays in Salary	% of staff receiving salary late (more than 1 month)	This indicator assesses the importance of delays in salary payments.
20. Supervision	Number of supervisory visits per period (year)	This indicator illustrates the frequency of supervisory activities.
21. Supervision frequency	% of providers supervised (year)	This indicator illustrates the coverage of the supervisory activities by the different administrative levels.
User fees		
22. User fees' proportion of revenues	User fees as a proportion of service provider total revenues	This indicator assesses the importance of user fees in provider's revenues.
23. User fees' proportion of clients' income	User fees as a proportion of clients' average monthly income (based on exit polls)	This indicator illustrates the problem of access to basic services.
Informal system		

Budget	Definition	Purpose
24. Extra payments for services	% of patients reporting “extra payments” to receive services	This indicator measures the importance of informal payments.
25. Reasons for giving extra payments	a) Reduction in wait time (access) b) Better services	This indicator identifies the reasons for informal payments.
Outputs		
26. Service outputs	a) Enrolment (average, primary) (total, boys, girls) b) Dropouts (average, primary) (total, boys, girls) c) Graduation rates (primary leaving exam) (total, boys, girls) Or: a) Number of consultations per employee (or per qualified employee)	This indicator assesses various measures of service provider outputs.
Outcomes		
27. Service outcomes	Measure of population outcomes	This indicator seeks to provide some objective measure of outcomes.
28. Satisfaction	- Student achievement (based on test scores) or under-five mortality rates, etc. Student or patient satisfaction	This indicator seeks to provide some subjective measure of outcomes.

Step 9: Preliminary Pilot Phase

All survey instruments should be tested through a small-scale pilot phase on a specific number of units and ownership types or regions. The choice of tracking flows should be assessed, as well as the quality and consistency of data. In particular, quantitative data questions, financial data, inputs and outputs, which have been customized to the sector’s administrative system, should be carefully examined. Questions’ wording, ambiguous responses, answer codes, etc. should be revised at this stage.

Step 10: Training

Adequate time for training is important: a minimum of one week (and possibly two) is required for enumerator’s and supervisors’ training. The training by the survey core team involves acquainting enumerators and supervisors with the instruments and techniques used in data collection. Training should include the testing of instruments by agents in the field. Enumerators or supervisors should have access to a survey manual detailing questions’ objectives and interpretation. Following the training, questionnaires may be revised.

Step 11: Full Pilot Phase

Following (or during) the training, all questionnaires should be tested. Field testing of instruments is crucial for increasing the likelihood of obtaining good quality survey information. A test on about 5% of the sample including all types of respondents should be adequate. Following the pilot, a final revision of instruments should be carried out.

Step 12: Survey Implementation

Field work must be closely monitored. The core team should provide technical assistance and monitor the implementation of the survey. Random visits to enumerators to ensure quality control and coherence in the interpretation of questionnaires is recommended. Random checks of questionnaires and data quality during the survey implementation are also important.

PETS may elicit responses that lead to findings that are “average” across the board. While this may be due to the lack of a feedback culture in Viet Nam, it points to the need to have very good interviewing skills and to know how to probe without influencing the answers of respondents. Too many open-ended questions may lead to a great number of no-comment responses.

Specialized workshops are needed to train staff on the social audit tools and surveying methods to increase capacity on probing, dealing with average ratings, etc. Another approach to consider is to provide pre-set and pre-tested responses in the questionnaires for people to choose from. Regarding training, it is important to avoid mixing the training of interviewers with the testing of questionnaires.

Survey Timing: In the pre-design phase, an essential decision is to determine when to field the survey. The fielding of a survey should ideally be done two or three months after the end of a fiscal year, in order for accounting books to be closed. In any respect, the tracking should always be done on the preceding fiscal year, never on the current one.

Some past surveys did not do that and faced data quality problems. For instance, in Madagascar, a PETS tracked two main funding programs to schools and examined delays in salary payments to teachers. However, the timing of the field research (April-May 2003) did not capture clear information about leakage given that the 2002-03 school year was in progress when the survey was carried out, and some of the data were collected for the incomplete school year. The study could not distinguish between direct leakage and delays in budget execution of the main schooling programs studied due to the data collected.

Step 13: Data Entry and Cleaning

Data entry programs should be written following the completion of the questionnaires. These should be tested during the survey pilot phase. A training workshop should be held for data entry operators and data entry supervisors to ensure proper understanding of the instruments, data entry programs, and verification mechanisms. Data entry should start at the beginning of survey implementation and should be completed promptly following the end of data collection. Data cleaning and analysis should be done shortly after the end of data collection.

A standard state-of-the-art data management program, such as CSPRO

or CSPRO X, should be used. Data entry programs should include a unique identification code for each questionnaire and unit interviewed in order to match responses within districts and regions.

- Various controls should be introduced in the data entry program in order to reduce data entry errors, as well as validation mechanisms to detect data inconsistencies.
- In particular, standard tests of fields and inconsistencies should be included in the programs to identify outliers for each variable.
- Inconsistencies and potential errors in data detected should be verified while the survey is still being fielded.
 - A return to the field may be necessary if information in some questionnaires appears to be doubtful.
 - The raw and clean data sets with all associated documentation should be made available. The completed questionnaires in their original paper formats should also be made available.

Step 14: Reports / Analysis

Data cleaning and analysis should be done shortly after the end of data collection. A Survey implementation report should be produced discussing the process of data collection and any problems encountered during the survey and data entry and an evaluation of the quality of the survey data. Also, an Analytical Report should be produced promptly (drafts and final versions) clearly identifying and communicating the specific findings of the study

Data Cleaning and Survey Implementation Report

Data cleaning procedures should include for instance:

- Questionnaires and variable coding
- Range checks: out of range values should be reviewed
- Skip patterns
- Consistency checks across related questions/variables
- Standard tests to identify outliers for each variable;

The survey firm should provide a master data set containing all survey data (raw and clean data) and secondary data with all associated documentation including a codebook and data dictionary. All of these sources should be merged using unique unit identifiers. The data set should be in a standard software format (e.g. Stata, Excel).

The data cleaning procedures should be described and cleaning program codes provided as part of the survey implementation report.

The data quality section should include tables of summary statistics for all variables (number of observations, mean, min, max, etc), including a short evaluation of the data quality indicating any weaknesses or other issues that will be relevant

in the analysis. Indicators of data quality could include response rates for various key variables.

Data should be stored in a secured location.

The completed questionnaires in their original paper format and other documents collected during the survey should also be submitted and properly stored.

Data Analysis and Reporting

The research team should analyze clean primary survey and secondary data using statistical software such as Stata or SPSS and produce an Analytical report. Rigorous data analysis techniques should be used and discussed to ensure credibility of the results.

The main objectives of the Analytical report are to present survey results and answer the policy questions initially formulated. The analytical report is a comprehensive report summarizing all the work related with the study preparation and institutional mapping report, survey design and implementation and includes detailed description of the data analysis, econometric specifications and presentation of the results and policy implications. The analysis report should incorporate key information of the institutional mapping report before turning to the survey implementation strategy and survey results. The data analysis should provide convincing evidence on bottlenecks in the service delivery chain, on equity issues within the sector and on the sources of these problems.

The structure of the report will depend on the specific program analyzed and the scope and research questions of the study. For instance, the study could focus on measuring leakage and delays in resource allocation at various levels, or how resource equity or service performance vary among sub regions or sub groups.

Good examples of Analysis reports are available, for instance:

(Education PETS/QSDS): Das, Dercon, Habyarimana and Krishnan (2004a), "Public and Private Funding Basic Education in Zambia: Implications of Budgetary Allocations for Service Delivery";

(Health PETS/QSDS): Picazo and Zhao (2009), "Results of the Expenditure Tracking Components of the PETS/QSDS 2005-06" in "Zambia Health Sector Public Expenditure Review";

(Education and Health PETS): World Bank (2008), "Niger: Public Expenditure Tracking Survey, Education and Health";

(Health QSDS): Lindelow, Reinikka and Svensson (2003) "Health Care on the Frontlines: Survey Evidence on Public and Private Providers in Uganda".

Box 1 presents the potential outline of an analytical report.

Some of the main components of the analytical report are as follows:

The report should present an overview of the study objectives, scope, methodology, sampling and data collection strategy.

Box 1: Potential Outline of a PETS Analytical Report

Executive Summary

1. Introduction:

- Motivations and objectives of the PETS

- Organization of the report

2. Methodology

- Overview

- Main sources of information

- Sample strategy and expected versus final samples

3. Description of the sector/program

- Sector/program outcomes

- Objectives of the sector/program

- Organizational structure of the sector/program

- Budget process and allocation rules

4. Survey Findings: Resource allocation in the program

- Resource allocation flows in the program from various sources

- Budget allocations versus release of resources at various levels (central, provincial, district, etc.)

- Overall resource availability at the various levels (District, Local, Facility)

- Measurement of leakage at various levels

- Delays and other inefficiencies in the service delivery chain

- Equity issues across categories

- Other specific themes

5. Analysis

- Bottlenecks in the service delivery chain

- Potential sources of inefficiencies and inequities

6. Conclusion and recommendations

- Challenges in the program

- Recommendations

ANNEX: Survey Methodology and Implementation

A. Sampling Strategy and design

B. Field Work

C. Data entry and coding

D. Survey experience

E. Lessons learned and recommendations

REFERENCES

The section on the sampling should outline the sampling strategy (including expected and final sample for each types of units) as well as power calculations and population weights.

The report should also discuss data collection and any challenges faced during survey implementation.

The report should also include background information on the program under study. It should present an overview of public expenditures, the importance of the program and the resources officially mobilized. The performance and state of service delivery in the program should be discussed; the structure of public hierarchy, roles and responsibilities of main levels and links in the expenditure chain toward service providers/beneficiaries. It should discuss the budget process, timing and the roles of various actors and levels.

It should describe ways in which resources are mobilized and channeled toward beneficiaries, including allocation principles and mechanisms at various levels (official and effective rules); provide descriptive and analytical information on various units analyzed in the survey work (regional, district and local governments/administrations, facilities, staff, beneficiaries).

The section on study findings should examine selected tracking flows; it should identify funding levels from various sources disbursed through the expenditure chain in the program, the resources received at the various levels down to frontline providers and beneficiaries (amounts and percentage), and the ways in which these resources are used at various levels.

Descriptive statistics should be produced on key variables and components of the various primary and secondary data. The report should also provide adequate information on, among other things:

- Financial resources in the sector/program and main sources;
- Decision making procedures at various levels;
- Allocation mechanisms for the main resources tracked;
- Main problems in budget allocation and execution;
- Supervision and accountability;
- Characteristics of personnel and personnel management;
- Measures of intermediate output, final output and outcomes.

It is important to distinguish lack of quantifiable measurement of leakage associated with weak survey design or implementation, unavailability or poor quality of data, from lack of leakage associated with an efficient program expenditure system.

Other inefficiencies and bottlenecks in the service delivery chain, such as delays, should be identified and analyzed.

The report should identify variations in allocation (or allocation rules) for all tracked resources relative to the expected allocations (or official allocation rules). In particular, at each stage of the expenditure chain, leakage should be identified by comparing amount of resources disbursed by the higher level to the amount received by the lower level down to the ultimate beneficiaries. If feasible, overall leakage should be quantified and sources of such resource dissipation analyzed.

The report should also identify inequities in resource allocation (financial, human, in-kind) and services among sub-regions or sub-groups examined.

The report should assess information and reporting systems, and accountability

mechanisms at various levels.

Specific research questions and sector or program specific topics analyzed in the study such as private versus public contributions, user fees levels and management or the effect of decentralization, should be discussed.

Rigorous statistical and econometric techniques should be used, for instance, multivariate regression analysis to analyze different components of the sector/program to assess the contribution of various factors and characteristics, such as governance and accountability mechanisms, location and distance, etc. in explaining leakage and other inefficiencies such as delays ,and test various hypotheses.

The report should clearly identify and communicate the specific findings on various inefficiencies and inequity in resource allocation in the sector or program.

The report should also provide detailed recommendations on how to strengthen the sector or program's internal information and oversight system for public expenditures and or to improve citizen and beneficiaries' potential power over service providers and service quality.

The report should be subject to consultation before a final version is produced. In particular, the draft report should be discussed with stakeholders and adequately edited. It should also be distributed among civil society.

An opportunity for the authorities to respond to some of the serious criticisms must be made, and genuine grievances on their part, such as staffing or budgetary constraints should be fed back to the report to alter the tone of the recommendations.

'Do's for report writing

- PETS information should be digested easily – with the most important information given the most prominence.
- Use simple language –make the information clear and easy to understand
- Make sure the headings in a long document relate to each other and are consistent throughout
- Indicate the sources of information you have collected.

Recommendations

Tracking surveys are a means to achieve an end. The information on incentives and deficiencies in organizational structures and rules should ultimately be used to identify policy reforms and help implement a reform agenda.

Some of the main recommendations that could be put forward on the supply side concern the reduction of information asymmetry and strengthening the accountability relationships, which are at the root of institutional deficiencies within service delivery systems. The areas identified for reforms in previous studies include:

- i) Speeding up budget execution at various levels of the delivery chain;

- ii) Improving communication and information pass-through (dissemination of information is a general problem between the administrative levels, including with the population);
- iii) Increasing inspection and monitoring at all levels of the service delivery system;
- iv) Improving internal controls, in particular accounting and reporting systems, in order to enhance transparency and accountability
- v) Improving logistic systems for managing materials, supplies, and in-kinds (e.g., drugs) at the decentralized level to allow adequate reporting and controls;
- vi) Providing additional training for decentralized government levels and service delivery units (problems often result from a poorly trained personnel);
- vii) Establishing mechanisms and incentives in the system to make the service delivery system more client-driven at all levels.

In addition, there is growing evidence that citizen participation in service delivery and better information can help improve outcomes, especially using mechanisms that enable clients to monitor and directly discipline service providers (World Bank, 2003; Banerjee et al., 2006). Various recommendations concerning improvements in governance by giving clients potential power over service providers should be proposed and implemented. The service delivery reforms that should be considered include the display of expenditure information at the facility level, following the successful use of such an approach in Uganda.

Step 15: Dissemination/Follow up

PETS/QSDS results should be disseminated promptly following the report completion, among government ministries and units as well as NGOs and civil society organizations, to increase impact in terms of service delivery quality and efficiency and population outcomes.

The dissemination of findings is key to the success of the PETS tool. The usefulness of your PETS is limited if findings are not shared and used to help improve public financial management. PETS have been useful in identifying inefficiencies, capture of funds and problems of incentives in the service delivery supply chain. It is important to diagnose the service delivery system but also identify ways to improve it, which requires evaluating the impact of different interventions.

Adequate time should be allotted for findings dissemination and policy reform discussions. As part of the follow up, seminars/workshops should be organised to present, discuss and interpret the findings, and implications for policy should involve government, civil society, local community and other national and international stakeholders. Final reports should be widely disseminated and available on the web.

Results dissemination

Once PETS results have been documented, it is important to present the findings

to the target audience. The decision on how to disseminate PETS findings depends on the purpose and scope of your study. Dissemination may take the form of:

- Public meeting
- Media conference (press conference)
- Press note etc.
- Workshops
- Meeting with stakeholders
- Private meeting with policy makers at the district council, parliamentarians etc.
- Posting findings outside relevant local government buildings or community areas in a 'user friendly' format so that communities learn about the problems and potential solutions: remember that lack of information contributes to many of the problems in poor budget execution.

Depending on the purpose of PETS, the target audience usually includes a subset or all Public and Private Service Providers, Civil Society Organizations, local community, Media, Government (Local Government Authorities, Ministries, Departments and Agencies) and Development Partners.

During the activities, elicit views on how to promote reforms and improvements in service delivery and population outcomes.

INSTITUTIONALIZATION

Expenditure tracking initiatives, especially those that arrive as one-off experiments will serve little long-term purpose unless implementation is followed through on a sustained basis. Ideally, governments use results from expenditure tracking to initiate reforms in policy as well as public management systems.

Institutionalization of the initiative can take a variety of forms depending on country circumstances. Some models are:

- i) governments monitor their own performance as part of repeated PETS and ongoing public sector reforms (Uganda);
- ii) independent civil society organizations undertake the initiative in partnership with external organizations (Uganda);
- iii) an oversight agency such as the Auditing Bureau undertakes the initiative to monitor flow of public money.

Policy reforms

Information collected should be analyzed and used for planning and reform processes. Policy reforms could be targeted to improve the efficiency of public expenditures and quality of services, and their impact on the wellbeing of the population. These include:

- Proposing plans of action to revise budget allocations in order to improve efficiency, effectiveness, and equity of public expenditure;
- Improving budget execution by obtaining information on various problems in budget execution (capacity, reallocation, etc.) at different stages;
- Enhancing government systems of recording, reporting, and information systems at various levels in the administrative system toward service providers (for financial and non-financial resources);
- Strengthening relationships of accountability between the government, providers, and citizens by improving information on actual resource flows and quality of service delivery;
- Strengthening domestic capacity, inside and outside government, to conduct monitoring and evaluation activities.

In a multi-year program perspective, PETS could be used as part of a monitoring and follow-up mechanism. In particular, PETS and QSDS could be part of a larger strategy that seeks to improve equity and efficiency of public management where the initial PETS could be used as a baseline to measure the allocation of resources and performance in service delivery and for paving the way for more comprehensive follow-up surveys. Subsequent PETS focusing on other elements of service delivery performance could be proposed, for instance, on service quality, population outcomes, and user satisfaction (World Bank, 2008).

- Repeated PETS could allow benchmarking progress in implementation of reforms over time.
- In a long-term perspective, PETS could also be part of a process aimed at improving
- public expenditure efficiency and equity by focusing on capacity building.

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