



**Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS)
Scheme on PFM Reforms Leadership, Coordination and Monitoring**



PFM Field Inspections – How-to Note

Version	Version Date	Author	Rationale/Status
0.5	1/23/2020	PECT	Draft for PFM Stakeholder Retreat – consultation/discussion
0.6	7/16/2020	PECT	Virtual workshop to complete the draft How-to Note
1.0	7/22/2020	PECT	First issued version of the PFM Field Inspections – How-to Note

Table of Contents

ACRYONYMS/ABBREVIATIONS	3
1.0 Introduction	4
1.1 The Purpose of the PFM Field Inspections	4
1.2 Summary of the PFM Inspection Focus Areas	5
2.0 Purpose of the PFM Field Inspection Guide	6
3.0 Steps in the Field Inspection Process	6
3.1. Planning and Preparation	6
3.2 Logistics	7
3.3 Execution of the Field Inspections	8
3.4 Organization of the Inspection Teams	9
3.5 Steps for engaging with discussants	10
3.6 Reporting Mechanisms	11
3.7 Follow Up Actions	11
4.0 Annexes	12
Annex 1: Example of A PFM Field Inspection Agenda	12
Annex 2: Example of Field Inspection Team Sign Up Sheet	14
Annex 3. Field Inspection Team: Roles, Duties and Responsibilities	15
Annex 4. Indicative List of Institutions/Individuals to be Interviewed	16
Annex 5. Outline for the Field Inspection Report	18
Annex 6. PFM Field Inspection Checklist	19
Annex 7. Field Inspection Questions for District Office	21
Annex 8. Field Inspection Questions for Upazila Office	23
Annex 9. Field Inspection Questions for Accounts Office	25
Annex 10. Field Inspection Questions for Health Services Provider	26
Annex 11. Field Inspection Questions for Education Service Provider	29
Annex 12. Field Inspection Questions for Public Security / Police	32
Annex 13. Field Inspection Questions for ADP project	34
Annex 14. Field Inspection Questions for Social Welfare Agency	36
Annex 15. Resources	38

ACRYONYMS/ABBREVIATIONS

DAO	District Accounting Officer
DDO	Drawing and Disbursing Officer
DP	Development Partners
FD	Finance Division
FIMA	Financial Management Academy
FY	Fiscal Year
GoB	Government of Bangladesh
MDAs	Ministries, Departments and Agencies
MoF	Ministry of Finance
PECT	Program Execution & Coordination Team
PFM	Public Financial Management
SPFMS	Strengthening PFM Program to Enable Service Delivery
UAO	Upazila Accounting Officer

1.0 Introduction

The Public Financial Management (PFM) reforms are a key component for improving governance and accountability in Bangladesh. Through the rich PFM reform experience of the past, there is an evolving understanding on what works and what doesn't; how to keep the implementation teams motivated and manage resistance to change; and how to reach out to thousands of budget-holders across Bangladesh to adopt new and efficient PFM practices.

A PFM Action Plan (2018-23) was developed under the leadership of the Finance Division in close collaboration with Development Partners and approved by the Finance Minister in September 2018. The PFM Action Plan will support the efficient implementation of the PFM Reform Strategy. The PFM Strategy sets out the key goals and objectives of the PFM reforms and identifies the priority reforms actions. The PFM Action Plan provides the implementation roadmap for those priority actions with clear institutional responsibilities, cost-benefits analysis of sub-activities and result indicators to monitor the successful implementation.

Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS), is designed to support the implementation part of the PFM Reform Action Plan with the aim of ensuring that PFM performance enables better resource availability for service delivery in selected Ministries, Departments and Agencies (MDAs)

The PFM reform goals are to:

- Maintain aggregate fiscal discipline
- Allocate resources consistent with Government priorities
- Promote the efficient use of public resources and delivery of services
- Promote accountability through external scrutiny and transparency of the budget
- Enhance the enabling environment for improved PFM outcomes

1.1 The Purpose of the PFM Field Inspections

In social sciences, the purpose of a field report is to describe the observation of people, places, and/or events and to analyze the observed data in order to identify and categorize common themes in relation to a research problem or goals.

In the context of the PFM Action Plan the field inspections are organized to observe how the PFM reforms are being implemented at grassroots levels. For example: are DDOs receiving 80% of their budget by July 31st as intended? Are teachers paid on time? Do we have textbooks and equipment in the schools in January? Are hospitals receiving the supplies requested on time and in the right quality and right quantity? What can we learn from the observed data and how the reforms are being implemented?

The key principle of the PFM Reform is that authorities on the ground are firmly in charge of the reform process with external advice playing a supporting role. For proper implementation of the PFM Reform Program, there is a two-tier governance structure comprising of a Steering Committee (SC) and a Program Execution & Coordination Team (PECT).

Field inspections are multi-institutional activities led by the Program Execution & Coordination Team (PECT) in coordination with participating PFM institutions. The purpose of the field inspections is to observe PFM practices on the ground and draw lessons for possible course correction or scaling up in other places.

The PFM Field Inspections will play a number of complementary roles, which include:

- Checking if PFM systems and rules are followed or not (including the existing and new systems)
- Understanding the challenges faced at the local level (both technical and non-technical) for possible course correction
- Identify emerging innovative practices that could be shared and scaled up
- Understanding how institutions on the ground collaborate and work together
- Sensitizing both public officials, beneficiaries and the general public and surrounding the public facilities about the ongoing PFM reform

1.2 Summary of the PFM Inspection Focus Areas

The PFM reform is expected to address several PFM bottlenecks which impede efficiency and effectiveness of service delivery. Some of the key bottlenecks include:

- Allocation of health and education resources without due consideration of the needs
- Fragmentation of budget primarily due to externally financed programs
- Delays in the procurement process
- Delayed budget releases of development expenditures to the budget holders
- Lack of discretionary resources at the health and education facilities
- Delay in approval process of any kind of requirement
- Delay in payment of vendor bills

The PFM Field Inspections will assess service delivery commodities, infrastructure and human resources applying the key components of the PFM cycle which are:

- Call for budget
- Budget formulation
- Budget approval

- Budget execution
- Budget evaluation
- Budget revision

Principles for the field inspections:

- We observe practices, what is happening at time T, place P: “what do I see, what’s happening now, how do people behave, work, what do people know about the process?”
- We do not observe “wishes/intention” or “hope”.
- Participants must be familiar with the PFM action plan and the desired results for each area.
- Participants must understand “what” they are asked to observe: guiding questions are suggested at the end of this note.

2.0 Purpose of the PFM Field Inspection Guide

The Guide outlines the process and procedure for conducting PFM Field Inspection. It is designed to provide “How To” guidance particularly to the joint inspection teams. The users of this Guide are multiple, ranging from the core representatives in the Steering Committee, The Project Execution & Coordination Team, Program Implementation Team, Line Ministries, Departments and Agencies, Representatives from PFM Institutions, Development Partners, other independent officers as well as interested stakeholders. Copies of the PFM Field Inspections will be made available to all core stakeholders. The Guide is subject to an ongoing refinement process, based on experiences gained during the implementation process.

3.0 Steps in the Field Inspection Process

PFM Field Inspections will take place bimonthly or at least quarterly (4 times) during the fiscal year – FY. The Field Inspections process will be led by PECT and jointly conducted by officials drawn from select MDAs and DPs. In consultation, PECT will outline a selecting criterion to form the PFM inspection teams.

3.1. Planning and Preparation

An annual schedule will be discussed among NPD, PEC and PITs and agreed on at the beginning of the fiscal year. It can be adjusted as needed while ensuring that a minimum of 4 visits conducted annually. The proposition to have 1 field inspections per quarter that way a wider sample of districts can be covered in a year. Building this momentum early in the implementation process will provide teams with a regular pulse of the realities on the ground and time to

intervene through course correction. PECT will recommend the selection criteria for inspection teams, with inputs from relevant stakeholders for approval.

Budget allocations take place when the annual field inspections schedule is being developed. Depending on the availability of resources, it is possible to conduct distinct field inspections simultaneously by deploying smaller teams to cover different service delivery institutions within the same district or different districts.

Scheduling: It is good practice to consultatively schedule field visits in line with the frequencies indicated in the PFM Action plan. The government cycle and work priorities of the MDAs should be taken into consideration.

Approvals and Clearances: Participating officials must adhere to the government approval and clearance protocols. These should be requested in advance to minimize delays and lack of quorum to form the inspection teams.

Field Inspection Kit: A simple field inspection kit consisting of questionnaires, pens, pencils, note books, PFM Reform communication materials (PFM Action Plan, Pocket book), a flip chart pad, flip chart markers, masking tape, sticky notes, a laptop, a smart phone, and a portable power source/power bank. The kit shall be assembled, and all equipment tested before embarking on the field inspection. It is advised to have a number of smart phones and laptops assigned for the field inspections. PECT will be the custodian of the official field inspection kits and communication materials. PECT will be responsible for the storage, distribution and maintenance any equipment designated for the PFM field inspections. Inspection teams will use the request, handling and return procedure approved by PECT.

Equipment should be handled responsibly and with care because they will be shared among inspection teams. Team Leaders/Coordinators will be responsible for receiving and return.

Questionnaires and materials: PECT approved questionnaire will be printed in sufficient copies and used during the field inspections. PECT will provide guidance on which inspection materials require translation into local languages.

3.2 Logistics

Budget: Will be guided by the location to be visited, duration of the inspection and the number of team members

Transport: Organized by the Program Coordination office

Accommodation: Organized by Program Coordination office

Meeting rooms: book for 30 persons at the hotel for Day 5 debriefing session

3.3 Execution of the Field Inspections

Approach: Field inspections should be carried out over a period of 6 days. However number of days may vary from the place and institutions to be visited. PECT will make the programme in consultation with the team members. The first day will comprise of a day long orientation and induction of the team members. The second day will be for travel. Field inspections will take place on days three and four. Day five will be a dedicated working session facilitated by the team leader, PEC and NPD. Team members will meet to debrief the field inspections and share their experiences. The team will jointly prepare a synthesized inspection report using the approved reporting format. It is advisable to complete this exercise in the field with all team members present in a conducive focused environment. Team leaders should ensure that the inspection report is finalized in the field before teams make the return trip to the capital. Attempting to conclude the exercise upon returning to the capital may prove a challenge due to the dispersing of members and competing work priorities. Annex 1 provides an example of a more detailed Field Inspection Agenda.

Institutions to be visited: The inspection teams will visit public service facilities such as health centers, hospitals, schools, police stations and revenue offices. They will also interview members of civil society and the public. Examples of institutions and officials to be visited are listed in Annex 4.

Field Inspection Agenda

Annex 1 provides an example of a more detailed PFM Field Inspection Agenda.

Day 1 - Inspection Team Orientation: The Field inspections will kick off with a day-long mandatory orientation workshop. All team members and invited officials will be required to attend.

Day 2 - Travel: Government travel protocols shall be observed at all times during the field inspections. All vehicles should have undergone safety and service maintenance. Appropriate security arrangements should be in place at least 48 hours to departure. It is important for all team members to observe punctuality and good time management to ensure timely departures. The Team Coordinators should have a list of all the team members and their contact numbers. This is important to facilitate team communication and connectivity during the inspection process.

Day 3 - Courtesy visit: On arrival in the field, the field inspection will begin with a courtesy visit to the Deputy Commissioner or the concerned official. During this visit, the Inspection team leader will introduce the team and briefly state the purpose of the field inspections. A brief presentation/talk will provide an overview of the PFM reform. The team should welcome remarks from the District Administrators and other stakeholders present. If invited to sign the visitors'

book or pose for a group photo, the team should oblige as a courtesy. Remember to share copies of the program communication materials with the District/ Upazilla officials. The courtesy visit should take 1-2 hours.

Day 3 & 4 - One-on-One Interviews: After the courtesy visit, the team will break out into smaller groups made up of 3-5 members from different institutions. Each team member will have a designated role. Roles can be interchanged between team members if needed. Each team must ensure that they have the inspection kit and communication material before leaving to meet with assigned institutions/individuals. Each team is expected to meet with officials from 2-3 different institutions per day. Each one-on-one interview session should last between 1 to 2 hours.

Day 5 Field Inspection De-brief and Working Session: A suitable venue should have been reserved for this activity. The teams will assemble for a day long facilitated working session to debrief the field inspections and prepare a joint inspection report. The report should synthesize the key finds and lessons learned. Team Leaders should ensure that the joint inspection report is finalized in a collaborative manner before teams leave the field.

Day 6 Return trip to Dhaka: Teams should plan to travel and arrive in Dhaka before sunset.

3.4 Organization of the Inspection Teams

Organizer: Field inspections will be organized and coordinated by Program Execution & Coordination Team (PECT). PECT will work in collaboration with the IPF, FIMA and selected MDAs and DPs. PECT will communicate the Field Inspection schedule and request MDAs for a list of nominees to form the inspection teams on the first week of each quarter. MDAs and DPs will have 10 days to respond and confirm their nominees.

Database: PECT will maintain a computerized database of all participants to the field inspections with details as regards their departments/institution, position, date and location of field visits, contact number, email address. Participants will be part of a Community of Practice

Team size: Each inspection team will include 25 members (may vary considering the place to be visited) drawn from different institutions. It is important to have at least 3 team members who are fluent in the local languages spoken in areas where the field visits will be conducted. To facilitate a wider coverage during the inspection, the team will break into smaller groups of 5 members which can be deployed simultaneously to visit different public institutions.

Profile of participants: Program Execution & Coordination Team (PECT) in collaboration with the IPF/FIMA and selected MDAs and DPs will define criteria selection of participants and ensure transparency of the selection process.

Roles and duties: PECT will appoint team leaders who will oversee and lead the inspection process and present the inspection findings. Each inspection team member will be assigned a specific role/duty during the inspection process. Annex 3 outlines the Field Inspection Team: Roles, duties and responsibilities.

3.5 Steps for engaging with discussants

Once the inspection team form smaller teams to begin the field inspections, they should follow the following steps:

- Greetings and introduction
- Briefly state the purpose of the inspection
- Briefly highlight PFM reform objectives
- Explain the interview process – questionnaire and discussions
- State how long the inspection interview will take
- Request the officials/individual's if they are willing to participate in the inspection
- Request for their permission if the team intends to do any recording
- Begin the interview by asking their name, title/position and role in the institution
- Conduct the interview as guided by the questionnaire
- Note takers will write down the key responses and observations during the interview
- Provide time for Q&A and discussing concerns that may arise
- Wrap up and share the PFM reform communication materials
- Thank the officials for their participation

It is important to clarify that the inspection is NOT an assessment of an individual's performance, rather, it is about understanding PFM practices and effectiveness of the reform.

Time Management: Bear in mind that the inspections are an “intrusion/interruption” to the busy schedules of others. Be considerate and conduct the inspection within the allocated time. One of the team members should serve as a time keeper and use a subtle approach to signal the team.

Interviewing Guidelines: Maintain a cordial manner to help interviewees feel at ease to participate. Conduct the interview as guided by the questionnaire. Keep question short and check if the interviewee has understood the question. Allow the interviewee to respond with minimum interruptions. If the team wants to better understand what is being said, they may use response generators e.g. tell me more, give us an example, what else would you like us to know? There should be only team member asking the questions per interview. Other team members will take notes and capture the responses. When the interview process is completed, allow for interactive discussions if needed. All team members may respond to questions or concerns raised after the questionnaire process is complete. This is an opportunity to briefly share key information about the PFM reform.

Language: Use the language and vocabulary that is most relatable with your audience. Minimize the use of jargon and acronyms. Make provisions to conduct the inspections using local languages as needed.

Active Listening: Active listening is a foundational aspect during the field inspections. This means paying close attention to the words, tone and body language of the interviewees. Keep an open mind and refrain from interrupting or mentally tuning out of the conversation. Ask clarifying questions in case a response is not clear. Keep mobile phones on silent mode and out of sight to minimize distraction.

Interpersonal Dynamics: It is important to observe pleasantries and courtesies. Inspection team members should project a professional, respectful and cordial manner during the inspection visits. Provide the needed assurances if teams encounter reluctant officials. If teams intend to record aspects of the inspections, kindly request for their consent BEFORE engaging in any recording. Respect the decision of officials/individuals who decline to be interviewed or recorded. Be patient and adjust to the different personalities and communications styles teams may encounter. Foster an approach that puts the interviewees at ease and willing to actively participate. Remember to respect the cultural and religious practices of the communities the teams encounter. Ensure that team members mobile phones do not become distractions.

3.6 Reporting Mechanisms

Field Inspection Report: The PFM Inspection Report should be between 5-8 pages long. Annex 5 provides an outline for the Field Inspection Report

Reporting: Inspection Team leaders will be assigned the role of submitting soft copies of the field inspection reports to NPD, PECT and copy the official distribution list within 48 hours of arrival back in Dhaka. All equipment used as well as remaining materials shall be handed over to the designated PECT officials within the stipulated time frame. Team Leaders may be requested to make brief presentations highlighting the key findings and lessons learned.

PECT will assume overall responsibility for preparing a quarterly summary of the field inspection reports which will be shared with the approved distribution list.

3.7 Follow Up Actions

The findings of the field inspection reports should inform other aspects of the PFM reform implementation and action plan. PECT will provide guidance on which key issues may require stakeholder support to address or resolve.

Good practice and lessons learned will be compiled and PECT will coordinate their dissemination to the SC, MDAs, DPs and other stakeholders.

4.0 Annexes

Annex 1: Example of A PFM Field Inspection Agenda



PFM FIELD INSPECTION AGENDA DATES:

TIME	DAY 1 ORIENTATION ACTIVITIES
8:30 – 8:45 am	Arrival and Registration
8:45 9:15 am	<ul style="list-style-type: none"> • Welcome and Opening Remarks • Team Ice Breaker Activity
9:15 – 10:30am	Presentations and Discussions: <ul style="list-style-type: none"> • Overview of the PFM Reform • Overview of the PFM Action Plan
10:30 – 11:00am	<i>REFRESHMENT BREAK</i>
11:00am – 1:00pm	Presentations: <ul style="list-style-type: none"> • The PFM Field Inspection Process • Overview of the PFM Field Inspection Guide Facilitated discussions and Q & A session
1:00 – 2:00pm	<i>LUNCH BREAK</i>
2:00 – 3:30pm	<ul style="list-style-type: none"> • Assignment of duties and responsibilities • Housekeeping and Logistics • AOB
3:30 – 4:00pm	<ul style="list-style-type: none"> • Wrap Up • Closing Remarks
T	DAY 2 ACTIVITIES
7:00 – 7:15am	Team Assembles and boards the vehicles
7:20am	<ul style="list-style-type: none"> • Departure and Travel • Arrival and check in
	DAY 3 ACTIVITIES
8:00am	<ul style="list-style-type: none"> • Assemble and departure
2 hours	<ul style="list-style-type: none"> • Courtesy Visit to District Officer
45min	<i>REFRESHMENT BREAK / EARLY LUNCH</i>
	<ul style="list-style-type: none"> • Allocation of small groups • Distribution of inspection kits • Teams disperse to conduct the inspection visits

TIME	DAY 4 ACTIVITIES
8:30 – 9:00am	<ul style="list-style-type: none"> • Team Debrief of previous day activities & Housekeeping
9:00am	<ul style="list-style-type: none"> • Teams disperse to conduct the inspection visits
12:30 – 1:30pm	LUNCH BREAK
1:30pm – 4:00pm	<ul style="list-style-type: none"> • Teams continue with inspection visits
	DAY 5 FIELD INSPECTION DEBRIEF & WORKING SESSION
	<i>This will take place in a meeting facility in the field</i>
8:30 – 8:45am	Opening remarks Team energizer exercise
8:45 – 10:30pm	Small groups Presentations: - <ul style="list-style-type: none"> • Experiences and key findings Discussions and Group Work: - <ul style="list-style-type: none"> • PFM challenges observed • Good Practices observed
10:30 – 11:00am	<i>REFRESHMENT BREAK</i>
11:00 – 1:00pm	Discussions and Group Work <ul style="list-style-type: none"> • Service Delivery challenges observed • Capacity Gaps observed • Recommendations
1:00 – 2:00pm	<i>LUNCH BREAK</i>
2:00 – 4:00pm	<ul style="list-style-type: none"> • Lessons Learned • Consensus on the report • House-Keeping • Closing Remarks
4:00 – 4:30pm	<i>REFRESHMENT BREAK</i>
	DAY 6 ACTIVITIES
8:00am	Check out, Team assembles and travels

Annex 3. Field Inspection Team: Roles, Duties and Responsibilities

ROLES	DUTIES AND RESPONSIBILITIES
Team Leader	<ul style="list-style-type: none"> • Will have overall responsibility and provide leadership throughout the field inspection process • Lead/Co- Facilitator during the orientation workshop and Debrief working session • Responsible for submitting the Field Inspection report to PECT • Make presentations as requested by PECT and stakeholders • Will work closely with the Team Coordinator
Team Coordinator	<ul style="list-style-type: none"> • Responsible for team logistics and administrative matters • Custodian of the Field Inspection Kits • Coordinate with small groups in the field • Work closely with the Team Leader
Presenters	<ul style="list-style-type: none"> • Deliver a presentation/talk on PFM reforms during the courtesy visit
Rapporteur	<ul style="list-style-type: none"> • Documenting key highlights of the entire field visit
Interviewers	<ul style="list-style-type: none"> • Conducting the interviews by asking questions using the questionnaire format • Provide additional information about the PFM reforms
Small group note takers	<ul style="list-style-type: none"> • Documenting the responses to the questionnaire responses • Participate in responding to questions
Time Keepers	<ul style="list-style-type: none"> • Keep track of time and advise team members • Guide the team in overall time management during the field inspection
Audio and Video Capturers	<p>With the interviewees consent</p> <ul style="list-style-type: none"> • Record audio/video clips featuring key highlights during the Field Inspection using the designated smart phone • Take photographs

Annex 4. Indicative List of Institutions/Individuals to be Interviewed

#	Sector	Institution/ Office	Officers/Individuals to meet
1	Cross cutting	District office	Group discussion with: <ul style="list-style-type: none"> • Deputy Commissioner • Additional Deputy Commissioner (Revenue) • District Land Acquisition Officer • District Accounts Officer • Civil Surgeon/Hospital Superintendent • Deputy Director (Agriculture) • District Fisheries Officer • District Social Welfare Officer • District Education Officer • District Primary Education Officer • Head Teachers • Executive Engineer, PWD • Executive Engineer, LGED • Executive Engineer, BWDB • District Cooperative Officer
2	Cross-cutting	Upazilla Office	Group discussion with: <ul style="list-style-type: none"> • Upazila Nirbahi Officer • Assistant Commissioner (Land) • Upazilla Accounts Officer • Assistant Engineer, LGED • Assistant Engineer, BWDB (if any) • Cooperative Officer
3	Health	1 Public Hospital or Public Health Center or Government Medical Store	Group discussion with: <ul style="list-style-type: none"> • Upazila Health and Family Planning Officer • Resident Medical Officer (RMO) • Accountant Random discussion: <ul style="list-style-type: none"> • Citizens: Random discussions with patients (10 people) – <i>questionnaire to discuss</i>
4	Education	1 Public School or public tertiary	Group discussion with: <ul style="list-style-type: none"> • Principal/Head Master

		learning Institution	<ul style="list-style-type: none"> • Accountant • Teachers • School Board Members <p>Group discussion with:</p> <ul style="list-style-type: none"> • Citizens: group of 10 parents and 10 Students
5	Security	1 Police Station	<p>Group discussion with:</p> <ul style="list-style-type: none"> • Officer in-Charge • Officer in-Charge (Investigation) • Accountant
6	1 ADP project	1 project to be selected (road construction etc.)	<ul style="list-style-type: none"> • Representative of Project Implementation Agency • Administrative staff / accountant
7	Social Protection	1 Social Welfare Agency	<ul style="list-style-type: none"> • Upazila Social Welfare Officer • Accountant • Beneficiaries

Annex 5. Outline for the Field Inspection Report

The PFM Field Inspection Report should consist of 5-8 pages, including some good resolution photographs.

Dates:
Locations of the Field Inspections
List of Inspection Team Members
List of Institutions Visited
Summary of the Questionnaire Responses (Per Sector)
Good Practices Observed
PFM Challenges Observed
Service Delivery challenges Observed
Capacity Gaps Observed
Lessons Learned
Suggestions to improve the questionnaire(s)
Recommendations
ANNEX: Sign Up Sheet

Annex 6. PFM Field Inspection Checklist

Planning and Preparation

- Prepare the Field Inspection Annual Schedule at the start of the FY
- Allocate resources during the annual budgeting process
- PECT requests MDAs for a list of nominees to form the inspection teams
- PECT confirms the Field Inspection dates, teams and locations on a quarterly basis
- PECT officially notifies inspection team member of their duties 60 days in advance of the inspection dates
- PECT appoints the Field Inspections Orientation workshop facilitators
- Clearances requested and approved 30 days before the field inspections
- Travel, accommodation, and security arrangements confirmed 15 days before the field inspections
- Inspection kits and communication materials assembled 7 days before the field inspection
- Communication materials for the public / discussants in the field; sign-in sheets

Implementation

Day One

- ✓ Timely arrival and set up at the orientation venue in Dhaka
- ✓ Registration using the sign-up sheet
- ✓ Field Inspection kits and communication materials handed over to team leaders
- ✓ Transport, accommodation, security arrangements confirmed
- ✓ Team may set up a WhatsApp group to stay connected during the field inspections

Day Two

- ✓ Timely departure and travel to the field
- ✓ Teams arrive and check in to designated hotel

Day Three

- ✓ Field inspections begin with a courtesy visit to the District Commissioner/Administrator
- ✓ Team leaders form small groups
- ✓ Small groups are assigned a list of the institutions they will visit
- ✓ Small groups receive inspection kits and contacts of the team leader and coordinator
- ✓ Small teams disburse and begin their inspection visits

Day Four

- ✓ Field inspections continue
- ✓ Small groups conduct their assigned visits
- ✓ Team coordinator confirms the meeting room and meal arrangements for day 5
- ✓ Room set up and supplies are confirmed for the next day's working session [Small groups seating arrangement, flip chart paper& stand, makers, post it notes, masking tape, note pads, pens, laptop and proj ector can be used where possible]

Day Five

- ✓ Team members assemble for a working session at the assigned meeting room
- ✓ Teams debrief and share their experiences
- ✓ Teams discuss, analyze and consolidate questionnaire finding and jointly prepare a report
- ✓ Completed joint report (soft version) shared with the Team leader and coordinator
- ✓ All inspection kits are handed over to the team coordinator.
- ✓ Team Leader Facilitates closes the working session
- ✓ Recreation and leisure break

Day Six

- ✓ Teams check out of the hotel and begin the trip to Dhaka

48 Hours Later... In Dhaka

- Team Leader submits the Inspection report to PECT focal
- Inspection kits and remaining communication materials handed over to PECT

Annex 7. Field Inspection Questions for District Office

District Office Questionnaire

1) Participants

Institution	Officers/Individuals to meet
District office	<p>Group discussion with:</p> <ul style="list-style-type: none"> • Deputy Commissioner • Additional Deputy Commissioner (revenue) • District Land Acquisition Officer • District Accounts Officer • Civil Surgeon/ Hospital Superintendent • Deputy Director (Agriculture) • District Fisheries Officer • Deputy Education Officer • District Primary Education Officer • Executive Engineer, PWD • Executive Engineer, LGED • Executive Engineer, BWDB (if any) • District Cooperative Officer <p><i>A sign-in sheet should be prepared.</i></p>

2) Objectives of the session

- Introduce the objectives of the mission
- Raise awareness / knowledge of the PFM action plan
- Introduce the governance structure for the PFM implementation
- Establish relations so that participants can channel feedback
- Obtain an overall picture of PFM in the constituency
- Identify if PFM reforms have trickled down, how
- Identify broad challenges faced by the district

3) Observation

SQ	Questions	Yes	No
1	Is there is an information panel on budget expenditures accessible to the public (in the district office hall)		
2	<p>Does the district makes PFM information available for the public (visible in the district office hall)</p> <ul style="list-style-type: none"> - Engagement in budget formulation, execution and monitoring? - Complaints system? - Disclosure on budget? - Status of expenditures during the year? 		

	- Other (Y/N)		
3	Does the district have a system for citizen engagement which is known by the public? (visible in the district office)		
4	Does the District office have a system to monitor budget execution?		
5	Do the DDOs and other finance officers have required IT equipment?		
6	Does the District office have working internet and a steady supply of electricity?		
7	Does the District head have timely and accurate financial management information for decision making?		
8	The District office holds regular meetings on budget with all service providers?		
9	The District receives in time budget for maintenance, operational expenses?		
10	The District office has Annual Performance Agreement and makes it public?		
11	DDOs submit bills online? (%)		

4) Discussion – Open Questions

SQ	Area	Questions
1	Opening questions	<ul style="list-style-type: none"> - What are your key priorities in the district (social, infrastructure, etc.)? - Have you been able to reflect these priorities in your budget and have you received the budget requested? - Can you provide us with an overview of the level of service delivery you are able to provide your constituents?
2	Budget formulation execution auditing	<ul style="list-style-type: none"> - Can you describe your budget preparation process? - What is working well and where do you see bottlenecks? - What about budget execution? What key issues/bottlenecks have you identified?
3	PFM processes	<ul style="list-style-type: none"> - What are the issues faced by your officers with regards to budget? (CAO, DAO and UAO, etc.) - What about other stakeholders: public hospitals, schools, police? What kind of issue are they facing regarding budget?
4	Citizen engagement	<ul style="list-style-type: none"> - Can you tell us more about your efforts to engage citizens in the budget cycle? (formulation, execution, monitoring). - Who are the civil society groups you have worked with? (list some names) - Was the community given an opportunity to identify the needs or priorities for public services? - Can you give examples of community engagement?

		- Have you increased investments in areas they have advocated for?
5	Gender participation	<ul style="list-style-type: none"> - Can you tell us more about gender issues in the district? - Have you provisioned budget to address gender issues? - Do you work with gender groups in the budget preparation, execution, monitoring? (list these groups) - How do they participate in the budget cycle? - Can you share more about specific activities conducted this year?

Annex 8. Field Inspection Questions for Upazila Office

Upazila Office Questionnaire

1) Participants

Institution	Officers/Individuals to meet
Upazilla office	<p>Group discussion with:</p> <ul style="list-style-type: none"> • Upazilla Nirbahi Officer • Assistant Commissioner (Land) • Upazila Accounts Officer • Assistant Engineer, LGED • Assistant Engineer, BWDB (if any) • Cooperative Officer <p><i>A sign-in sheet should be prepared.</i></p>

2) Objectives of the session

- Introduce the objectives of the mission
- Raise awareness / knowledge of the PFM action plan
- Introduce the governance structure for the PFM implementation
- Establish relations so the participants can channel feedback
- Obtain an overall picture of PFM in the constituency
- Identify if PFM reforms have trickled down, how
- Identify broad challenges faced by the district

3) Observation

SQ	Questions	Yes	No
1	There is an information panel on budget expenditures accessible to the public? (in the office hall)		
2	The district makes PFM information available for the public? (visible in the office hall) <ul style="list-style-type: none"> - Engagement in budget formulation, execution and monitoring? 		

	<ul style="list-style-type: none"> - A complaints system is in place? - Is there disclosure of the budget? - The status of expenditures during the year is available? - Other (Y/N) 		
3	The Upazila office has a system for citizen engagement, known by the public? (visible in the office)		
4	Does the office have a system to monitor budget execution?		
5	DDOs and other finance officers have required IT equipment?		
6	The office has working internet and a steady supply of electricity?		
7	Upazilla Nirbahi has timely and accurate financial management information for decision making?		
8	The Upazila office holds regular meetings on budget with all service providers?		
9	Upazila receives in time budget for maintenance, operational expenses?		
10	The Upazila office has an Annual Performance Agreement and makes it public?		
11	DDOs submit bills online? (%)		

4) Discussion – Open questions

SQ	Area	Questions
1	Opening questions	<ul style="list-style-type: none"> - What are your key priorities (social, infrastructure, etc.)? - Have you been able to reflect these priorities in your budget? - Have you received the budget requested? - Can you provide us with an overview of the level of service delivery you are able to provide your constituents?
2	Budget formulation execution auditing	<ul style="list-style-type: none"> - Can you describe your budget preparation process? What is working well and where do you see bottlenecks? - What about budget execution? What key issues/bottlenecks have you identified? - Is there any auditing conducted?
3	PFM processes	<ul style="list-style-type: none"> - What are the issues faced by your officers with regards to budget? (CAO, DDOs, etc.) - What about other stakeholders e.g. public hospitals, schools, police, etc. What kind of issues are they facing regarding budget?
4	Citizen engagement	<ul style="list-style-type: none"> - Can you tell us more about your efforts to engage citizens in the budget cycle (formulation, execution, monitoring). - Who are the civil society groups you have worked with? (list some names)

		<ul style="list-style-type: none"> - Was the community given an opportunity to identify the needs or priorities for public services? - Can you give examples of community engagement? - Have you increased investments in areas they have advocated for?
5	Gender participation	<ul style="list-style-type: none"> - Can you tell us more about gender issues in the district? - Have you provisioned budget to address gender issues? - Do you work with gender groups in the budget preparation, execution, monitoring? (list these groups) - How do women participate in the budget cycle? - Can you share more about specific activities conducted this year?

Annex 9. Field Inspection Questions for Accounts Office

Accounts Office Questionnaire

1) Participants

Institution	Officers/Individuals to meet
Accounts office	<p>Discussion with DDO</p> <ul style="list-style-type: none"> • UAO • Auditor/Junior Auditor <p><i>A sign-in sheet should be prepared.</i></p>

2) Objectives of the session

- Observe current practices
- Identify if PFM reforms have trickled down, how
- Identify broad challenges faced by the officers

3) Observation

SQ	Questions	Yes	No
1	Office is equipped with IT equipment (quality and quantity)?		
2	The office has a steady electricity supply, internet?		
3	DDOs submit bills online? (%)		
4	Participate in E-procurement?		

5	Accounting records are available, well maintained?		
6	Managerial records are well maintained?		

4) Discussion – Open questions

SQ	Area	Questions
1	Opening questions	- Can you tell us about how you operate? - How are you organized (staff, etc.)
2	Opportunities Constraints	- What are the key issues you face at work on a regular basis? - What functionality and services would you like to offer? - What are some limitations or constraints to offering additional services?
3	PFM processes	-Can you tell us about the PFM system -How the PFM system works

Annex 10. Field Inspection Questions for Health Services Provider

Health Services Provider - Questionnaire

1) Participants

Institution	Officers/Individuals to meet
Hospital/Health Center Or Health services provider	<p>1) Group discussion with:</p> <ul style="list-style-type: none"> • Civil Surgeon/Upazila Health and Family Planning Officer • Resident Medical Officer • Accountant <p>2) Random discussion with beneficiaries:</p> <ul style="list-style-type: none"> • Random discussions with patients or users (10 people) <p><i>A sign-in sheet should be prepared.</i></p>

2) Objectives of the session

- Raise awareness / knowledge of the PFM action plan
- Introduce the governance structure for the PFM implementation
- Establish relations so participants can channel feedback
- Obtain an overall picture of PFM issues faced by the Health service provider
- Identify if PFM reforms have trickled down, how
- Identify broad challenges faced by the Health service provider

3) Observation

SQ	Questions	Yes	No
1	There is an information panel on budget expenditures accessible to the public?		
2	The facilities are clean?		
3	Waiting room is in order? - Users/patients are attended to? - Emergency services are in order?		
4	Medical supplies are available?		
5	Services expected from the category of Health Center are offered? (maternity, etc.)		
6	Health Center has working internet, steady supply of electricity?		
7	Stock of medicine is maintained?		
9	Health professionals have uniforms, well maintained?		
10	A system to manage staff exists? (absence, presence)		
11	Complaint system in place for users?		
12	Accounting records well maintained?		

4) Discussion – Open questions

SQ	Area	Questions
1	Opening questions	<ul style="list-style-type: none"> - Can you tell us about the health center, how many patients do you receive? - What services are offered, staffing level? - What are the main issues faced by the center?
2	Budget formulation execution auditing	<ul style="list-style-type: none"> - Can you describe your budget preparation process? What is working well and where do you see bottlenecks? - How is the office notified about the budget that has been allocated? - What about budget execution? What key issues/bottlenecks have you identified?
3	PFM processes	<ul style="list-style-type: none"> - What are the issues faced by your officers with regards to budget? (CAO, DDOs, procurement etc.) - How does the regular procurement process work? - How are payments for medicine made? - How are the financial transactions made? - How are the accounts maintained? - What has been your experience with iBAS++ especially coding, recording transactions?

4	Citizen engagement	<ul style="list-style-type: none"> - Can you tell us more about your efforts to engage citizens in the budget cycle (formulation, execution, monitoring). - Who are the civil society groups you have worked with? (list some names) - Was the community given an opportunity to identify the needs or priorities for public services? - Can you give examples of community engagement? - Have you increased investments in areas they have advocated for? - Can you describe the system for users to complain?
5	Gender participation	<ul style="list-style-type: none"> - Can you tell us more about gender issues? - Have you provisioned budget to address gender issues? - Do you work with gender groups in the budget preparation, execution, monitoring? (list these groups) - How do they participate in the budget cycle? - Can you share more about specific activities conducted this year?

5) Random Discussion with Users

The objective here is to discuss with patients in the hospital/health centers who are waiting for services and see if PFM reforms have improved the users' experience. Selection of patients is random. (Apply the relevant guidelines on "Engaging with Discussants" provided in 3.5)

Observe:

1. *Who is there? Only men or women? Ethnicities? Ages? How many of each?*
2. *What is going on? What is being done? What are the steps? Activities? What are people talking about?*
3. *What does the physical space look like? What is on the walls? What are the distinct areas? How is the space marked out?*

SQ	Area	Questions
1	Opening questions	What services are you here for? Have you been attended to?
2	Patient care	What is the process for patient care: registration, payment / bills?
3	Medical supplies	Were you able to get medicine in the hospital/health center?
4	Services level	<ul style="list-style-type: none"> - How was the service you have received so far? - Were medical supplies available to care for you? - What has worked well? - What can be improved?

Annex 11. Field Inspection Questions for Education Service Provider

Public Education Services Provider - Questionnaire**1) Participants**

Institution	Officers/Individuals to meet
Schools/Tertiary Institutions	<p>1) Group discussion with:</p> <ul style="list-style-type: none"> • Principal/Head Master • Accountant • Teachers • School Board Members <p>2) Group discussion with beneficiaries:</p> <ul style="list-style-type: none"> • Group of 10 parents and 10 Students <p><i>A sign-in sheet should be prepared.</i></p>

2) Objectives of the session

- Raise awareness / knowledge of the PFM action plan
- Introduce the governance structure for the PFM implementation
- Establish relations so participants can channel feedback
- Obtain an overall picture of PFM issues faced by the Education Sector Providers
- Identify if PFM reforms have trickled down, how
- Identify broad challenges faced by the Education Service Provider

3) Observation

SQ	Questions	Yes	No
1	There is an information panel on budget expenditures accessible to the public?		
2	The school/college facilities are clean?		
3	School has boundary walls?		
4	Textbooks are available on time (quantity/quality)?		
5	Parents-Teacher association/ school management committee is established?		
6	Toilets are available, well maintained?		
7	Toilets are available for girls/women?		
8	Stock of supplies is maintained?		
9	A system to manage teachers exists (absence, presence) Reflected in salary payment?		

10	Complaint system in place for users?		
11	Teachers and staff are paid on time?		
12	Money to run the school is available / amount?		

4) Discussion – Open questions

SQ	Area	Questions
1	Opening questions	<ul style="list-style-type: none"> - Can you tell us about the school? - How many students do you receive, for which grade? - How many teachers do you have? - What are the main issues faced by the school?
2	Budget formulation execution auditing	<ul style="list-style-type: none"> - Can you describe your budget preparation process? - What is working well and where do you see bottlenecks? - What about budget execution? What key issues/bottlenecks have you identified?
3	PFM processes	<ul style="list-style-type: none"> - What are the issues faced by your teachers with regards to budget? - Do you have sufficient cash to run the school? - How are “SLIP” (School Level Improvement Plan) fund for expenditure of unconditional block grants managed? - How are salaries and payments made to school teachers? - Are they paid on time? - How are leave records maintained? - What are the cash transactions and how are those are maintained?
4	Citizen engagement	<ul style="list-style-type: none"> - Can you tell us more about parents/students participation in the budget cycle (formulation, execution, monitoring). - Was the community given an opportunity to identify the needs or priorities for public services? - Can you give examples of community engagement? - Have you increased investments in areas they have advocated for? - Can you describe the system in place for parents to complain?
5	Gender participation	<ul style="list-style-type: none"> - Can you tell us more about gender issues. Have you provisioned budget to address gender issues? - Do you work with gender groups? - How do they participate in the budget cycle? - Can you share more about specific activities conducted this year?

5) Random Discussion with users

The objective here is to discuss with parents and students who are in the school at that moment and see if PFM reforms have improved the users’ experience. Selection of discussants is random. (Apply the relevant guidelines on “Engaging with Discussants” provided in 3.5)

Observe:

1. *Who is there? Only men/boys or women/girls? Ethnicities? Ages? How many of each?*
2. *What is going on? What is being done? What are the steps? Activities? What are people talking about?*
3. *What does the physical space look like? What is on the walls? What are the distinct areas? How is the space marked out?*

SQ	Area	Questions
1	Opening questions	Do you have children studying here, what grades? For how long have they been here?
2	Payment	Do you pay an official fee for your child to attend the school?
3	Supplies/Services	<ul style="list-style-type: none"> - Do they have textbooks? - Are teachers showing up on time, as per schedule?
4	Services level	<ul style="list-style-type: none"> - How was the service level received so far? - What has worked well, what can be improved?
5	Participation	<ul style="list-style-type: none"> - Have you participated in the budget preparation for the school? - Have your suggestions been taken account of? - Do you know the expenditures to date?

Annex 12. Field Inspection Questions for Public Security / Police

Public Security / Police - Questionnaire**1) Participants**

Institution	Officers/Individuals to meet
Police Stations /Public Security Service providers	<p>1) Group discussion with:</p> <ul style="list-style-type: none"> • Officer in-Charge • Officer in-Charge (Investigations) • Accountant • Other security personnel <p>2) Group discussion with beneficiaries:</p> <ul style="list-style-type: none"> • Group of 10 citizens <p><i>A sign-in sheet should be prepared.</i></p>

2) Objectives of the session

- Raise awareness / knowledge of the PFM action plan
- Introduce the governance structure for the PFM implementation
- Establish relations so participants can channel feedback
- Obtain an overall picture of PFM issues faced by the Police
- Identify if PFM reforms have trickled down, how
- Identify broad challenges faced by the Public Security Provider / Police

3) Observation

SQ	Questions	Yes	No
1	There is an information panel on budget expenditures accessible to the public?		
2	Facilities are well maintained?		
3	Policemen are in uniform, have security equipment?		
4	Stock of supplies including arms and ammunitions are maintained?		
5	Is there a complaint system in place for users?		
6	Policemen and staff are paid on time?		
7	Money to run the police station is available?		
8	Is there any fund providing food to the people who have been arrested/ in jail?		

4) Discussion – Open questions

SQ	Area	Questions
1	Opening questions	<ul style="list-style-type: none"> - Can you tell us about the organization? - How many citizens do you serve (area) - How many policemen do you have? - What are the main issues faced?
2	Budget formulation execution auditing	<ul style="list-style-type: none"> - Can you describe your budget preparation process? What is working well and where do you see bottlenecks? - What about budget execution? What key issues/bottlenecks have you identified?
3	PFM processes	<ul style="list-style-type: none"> - What are the issues faced by your officers with regards to budget? - Do you have sufficient cash to run the police station? - How is the regular procurement process carried out? - How are payments for operational expenditures made? - What is the fund allocation procedure? - How are salaries and payments are made to policemen? Are they paid on time? - How are leave records maintained? - What are the cash transactions and how are those are maintained? - How are the accounts maintained? - How would you describe your experience with iBAS++ especially coding, recording transactions?
4	Citizen engagement	<ul style="list-style-type: none"> - Was the community given an opportunity to identify the needs or priorities for public services? - Can you give examples of citizen engagement? - Have you increased investments in areas they have advocated for?
5	Gender participation	<ul style="list-style-type: none"> - Can you tell us more about gender issues. Have you provisioned budget to address gender issues? - Do you work with gender groups? how do they participate in the budget cycle? - Can you share more about specific activities conducted this year?

Annex 13. Field Inspection Questions for ADP project

ADP Project - Questionnaire

1) Participants

Institution	Officers/Individuals to meet
ADP project	<p>1) Group discussion with:</p> <ul style="list-style-type: none"> • Representative of Project implementation agency • Accountant • Workers <p><i>A sign-in sheet should be prepared.</i></p>

2) Objectives of the session

- Raise awareness / knowledge of the PFM action plan
- Obtain an overall picture of PFM issues faced by the project
- Identify if PFM reforms have trickled down, how
- Identify broad challenges faced by the project

3) Observation

SQ	Questions	Yes	No
1	There is an information panel on budget expenditures accessible to the public?		
2	Is there any work in progress? (construction, etc.)?		
3	Are records available: bills showing materials purchased by the local government and bills from contractors documenting payments made at all stages of the project period?		
4	Are there stock registers on materials procured by other agencies and are they sent to the local government for use in construction projects?		
5	Are there engineering records, including measurement books that show the construction specifications for public works projects (such as the amount of cement, rods, sand required for the project, labor estimates, and project designs)?		
6	Are there labor rolls listing each laborer employed at the project site? the number of days worked, the wage rate, the total amount paid to the laborer, and signatures/thumb imprints of laborers acknowledging the receipt of wages?		

4) Discussion – Open questions

SQ	Area	Questions
1	Opening questions	<ul style="list-style-type: none"> - Can you tell us about the project? - What are the main issues faced?
2	Budget formulation execution auditing	<ul style="list-style-type: none"> - Can you describe your budget preparation process? What is working well and where do you see bottlenecks? - What about budget execution? What key issues/bottlenecks have you identified?
3	PFM processes	<ul style="list-style-type: none"> - What are the issues faced by your officers with regards to budget? - Have you received the budget in time? - How is the regular procurement process carried out? - How are payments for operational expenditures made? - What is the fund allocation procedure? - How are salaries and payments made to workers? Are they paid on time? - How are leave records maintained? - What are the cash transactions and how are those are maintained? - How are the accounts maintained? - How would you describe your experience with iBAS++ especially coding, recording transactions?
4	Citizen engagement	<ul style="list-style-type: none"> - Was the community given an opportunity to engage in your project? - Can you give examples of community engagement? - Do they have access to information on expenditures?
5	Gender participation	<ul style="list-style-type: none"> - Can you tell us more about gender issues? Have you provisioned budget to address gender issues? - Do you work with gender groups? how do they participate in the budget cycle? - How many women workers are there in your project? - Can you share more about specific activities conducted this year?

Annex 14. Field Inspection Questions for Social Welfare Agency

Social Welfare Agency - Questionnaire**1) Participants**

Institution	Officers/Individuals to meet
Social Welfare agency	1) Group discussion with: <ul style="list-style-type: none"> • Upazila Social Welfare Officer • Accountant • Beneficiaries <p><i>A sign-in sheet should be prepared.</i></p>

2) Objectives of the session

- Raise awareness / knowledge of the PFM action plan
- Obtain an overall picture of PFM issues faced by the agency
- Identify if PFM reforms have trickled down, how
- Identify broad challenges faced by the agency

3) Observation

SQ	Questions	Yes	No
1	There is an information panel on budget expenditures accessible to the public?		
2	Facilities are well maintained?		
3	Accounts records are maintained?		
4	IT equipment is in place?		
5	Complaint system in place for users?		
6	There are records of receipts with signatures/thumb imprints of program beneficiaries acknowledging receipt of direct cash transfers made to them?		

4) Discussion – Open questions

SQ	Area	Questions
1	Opening questions	<ul style="list-style-type: none"> - Can you tell us about the organization? - How many beneficiaries do you serve? - How many staff do you have? - What are the main issues faced?

2	Budget formulation execution auditing	<ul style="list-style-type: none"> - Can you describe your budget preparation process? What is working well and where do you see bottlenecks? - What about budget execution? What key issues/bottlenecks have you identified? - Are payments being audited?
3	PFM processes	<ul style="list-style-type: none"> - What are the issues faced with regards to budget? - How is the regular procurement process carried out? - How are payments for operational expenditures made? - What is the fund allocation procedure? - How are funds disbursed to local organizations? - How are salaries and payments made? Are they paid on time? - How are leave records maintained? - What are the cash transactions and how are those are maintained? - How are the accounts maintained? - How would you describe your experience with iBAS++ especially coding, recording transactions?
4	Citizen engagement	<ul style="list-style-type: none"> - Was the community given an opportunity to identify the needs or priorities for public services? - Can you give examples of community engagement? - Do you have a system in place for complaints?
5	Gender participation	<ul style="list-style-type: none"> - Can you tell us more about gender issues. Have you provisioned budget to address gender issues? - Do you work with gender groups? how do they participate in the budget cycle? - How many women beneficiaries do you serve? - Can you share more about specific activities conducted this year?

Annex 15. Resources

<https://www.pwyp.org/pwyp-news/third-report-on-the-monitoring-of-public-investments-in-the-health-sector-in-congo-brazzaville/>

<https://www.e-participatoryaudit.org/module-02/audit-proper-social-accountability-tools.php>

<https://www.participatorymethods.org/glossary/community-score-cards>

<https://gpsaknowledge.org/tag/citizen-participation-in-government-auditing/>

<https://docplayer.net/amp/134721368-Citizen-tools-and-methodologies-in-participatory-audit.html>

<https://yourbudget.com/infographic/federal/>