Social Audits for Strengthening Accountability: Building Blocks for Human Rights-Based Programming

Practice Note

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Acknowldegments

List of Abbreviations

AAN:	Action Aid Nepal
ALPS:	Accountability, Learning and Planning System
APREGS:	Andhra Pradesh Rural Employment Guarantee Scheme
BAI:	Board of Audit and Inspection
BGVS:	Bharat Gyan Vigyan Samiti
CBMS:	Community-Based Monitoring System
CCAGG:	Concerned Citizens of Abra for Good Governance
CCC:	Clean Clothes Campaign
CHRI:	Commonwealth Human Rights Initiative
CIET:	Centro de Investigación de Enfermedades Tropicales (Tropical Disease Research Centre)
CSO:	Civil Society Organisation
DfID:	UK Department for International Development
FKIP:	Farmers Forum for Information and Communication
HRBA:	Human Rights-Based Approach
HURIST:	Human Rights Strengthening Programme
ICDS:	Integrated Child Development Scheme
ICTs:	Information and Communication Technologies
IDASA:	Institute for Democracy in South Africa
IDRC:	International Development Research Center
IDS:	Institute of Development Studies
IDASA:	Institute for Democracy in South Africa
INGO:	International Non-Governmental Organisation
JACTT:	Joint Anti-Corruption Task Team
JARNOP PP:	Jaringan Organisasi Non Per, Merintah Pendamping Petani Se-Java
LLP:	Lessons Learned Project
MDGs:	Millennium Development Goals
MDMS:	Mid-Day Meal Scheme
MIMAP:	Micro Impacts of Macroeconomic and Adjustment Policies Programme
MKSS:	Mazdoor Kisan Shakthi Sangathan
MOST:	Management of Social Transformations
NEF:	New Economics Development Foundation
NGO:	Non-governmental Organisation
NICDA:	Northern Ireland Co-operative Development Agency
NRB:	National Reconstruction Bureau
NSCB:	National Statistical Coordination Board
NZAID:	New Zealand Agency for International Development
OHCHR:	Office of the High Commissioner for Human Rights
PDS:	Public Distribution System
PETS:	Public Expenditure Tracking Surveys
PRSP:	Poverty Reduction Strategy Paper
PRRP:	Participatory Review Reflection Process
PSAM:	Public Service Accountability Monitor
PWC	Price Waterhouse Coopers
REFLECT:	Regenerated Frerian Literacy through Empowerment Community Technique
RKS:	Rationing Kruti Samiti
SAIs:	Supreme Audit Institutions
Sida:	Swedish International Development Agency
TI:	Transparency International
UK:	United Kingdom
UN:	United Nations
UNDP:	United Nations Development Programme
UNESCO:	United Nations Educational, Scientific and Cultural Organisation
UNICEF:	United Nations International Children's Education Fund
USA:	United States of America
WB:	World Bank
WDR:	World Development Report

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▌► Background to the Note

This note is an attempt to analyze the instrumental value of social audits in guiding programming from the perspective of human rights-based approaches (HRBAs). In the documentation of experiences and programmes[1] that incorporated HRBAs in several Asia-Pacific countries between the years 2004-2005, it was found that various forms of social audits have been successfully employed to enlist duty bearer accountability and in claiming entitlements. In diverse situations relating to the State's obligations in regard to policy planning/implementation, service providers' responsibilities in relation to delivery of services, or in securing meso (middle)-level duty bearers' accountability towards their stakeholders, it has been observed that social audits have been effectively deployed under various names and to varying effect.

Some of the Lessons Learned Project (LLP) case studies that explicitly recorded the use of social audits are: the right to food and the campaign under the right to information in India[2]; the strategies adopted by Action Aid Nepal (AAN) to empower *dalits*[3] to mobilize against discrimination and exploitation;[4] the role of media organisations in the Philippines in developing capacities to empower rights holders to claim rights;[5] and the strategies used by Javanese farmers in Indonesia to analyze and influence local budgetary allocations.[6] In this note, the attempt to analyze the use of social audits from the HRBA perspective includes setting boundaries on the definitions of social audits; offering a framework for categorization of different kinds of social audits; and then applying them via some illustrations and examples. Illustrations have been used primarily from documented case studies under the LLP, but globally available examples, where relevant, have also been reviewed. Finally, challenges encountered while performing audits and suggestions by way of programming entry points for HRBA practitioners have been included. It is hoped that this note will contribute to the global repository of knowledge on how social audits are increasingly being recognized and used by multiple stakeholders to claim rights and to secure accountability and transparency at various levels.

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1   The Asia-Pacific UN Inter-Agency LLP on the HRBA to Development. To access the volume of case studies documented, visit the "Case Studies" section of the website at: http://www.unescobkk.org/appeal/llp

2   Study on "The Right to Food Campaign in India: A Case Study of Entitlement-Oriented Strategies Used to Reclaim the Right to Food for Vulnerable and Marginalized Groups," by Upala Devi Banerjee, Vinay Naidoo and Colin Gonsalves, 2005. Accessible in the LLP volume of case studies from the "Case Studies" section of the website at: http://www.unescobkk.org/appeal/llp. Also see study on "UNDP India: Strengthening Access to the Right to Information Via Using a Demand-Supply Capacity Development Programming Strategy in the Access to Information Projects," by Upala Devi Banerjee, with Vinay Naidoo and Colin Gonsalves, 2005. Accessible from the same web link.

3   People belonging to the lowest strata of society in the Hindu caste hierarchy.

4   Case study on "Using Rights-Based Approaches to Mobilize for Social Justice: The Action Aid Nepal RELECT Process," by Upala Devi Banerjee, 2005. Accessible in the LLP volume of case studies from the "Case Studies" section of the website at: http://www.unescobkk.org/appeal/llp

5   Case study on "Promoting Media-Community Action for Shaping Desired Outcomes: The UNDP Philippines and Center for Community Journalism and Development Partnership in the Western Visayas Region," by Upala Devi Banerjee, 2005. Accessible in the LLP volume of case studies from the "Case Studies" section of the website at: http://www.unescobkk.org/appeal/llp

6   Case study on "Ensuring Sustainable Livelihoods – Using Rights-Based Mechanisms for Implementing Pro-Small Farmers' Oriented Policies in Klaten District, Central Java, Indonesia – An OXFAM Great Britain-Indonesia Case Study," by Upala Devi Banerjee, 2005. Accessible in the LLP volume of case studies from the "Case Studies" section of the website at: http://www.unescobkk.org/appeal/llp

Definitions and Locating Social Audits Within the Human Rights-Based Paradigm

A scan of available literature suggests that the definitions of social audits are diffuse and broad. Many interventions have been variously called social audits. It is more appropriate, therefore, to view social audits as a continuum that ranges over several techniques or methodologies.

At one end of the continuum we find that global practices such as the Public Expenditure Tracking Surveys (PETS)[7] in Tanzania, Citizens' Report Cards in India and the Philippines,[8] Community Score Cards in Kenya and the Gambia, social audits conducted under the Right to Information Campaign in India,[9] participatory audits in the Philippines,[10] and budgetary audits conducted by Javanese farmers in Indonesia[11] are all loosely and interchangeably called social audits.

At the other end, a more limited set of characteristics is on view, wherein social auditing is posited as similar to financial auditing, except that "it is about [an audit of].. everything else that an organisation does apart from handling money." In a way, "the social auditor is a "critical friend" (ideally an outsider) who periodically checks the books and asks probing questions to help the organisation reflect systematically on the effectiveness of its internal operations as well as its broad external impact."[12] Other definitions are available: The Northern Ireland Co-operative Development Agency (NICDA) terms social auditing as "a process which enables organisations and agencies to assess and demonstrate their social, community and environmental benefits and limitations. It is a way to measure the extent to which an organisation lives up to the shared values and objectives it has committed itself to promote."[13] Similarly, the New Economics Development Foundation (NEF) defines social auditing as "a process whereby an organisation can account for its social performance, report on and improve that performance. It assesses the social impact and ethical behavior of an organisation in relation to its aims and those of its stakeholders".[14] These definitions resonate with the form of audits undertaken by AAN, as documented under an LLP case study via the Regenerated Frerian Literacy through Empowerment Community Technique (REFLECT) to periodically review and evaluate its programmes and end results jointly by all stakeholders on a regular basis.[15]

What can be reconciled from this large spectrum of definitions is that social auditing as a process is firmly rooted in a framework of values, ethics and focus on the community.[16] In other words, there is a strong human rights-focused component to social auditing; it is not simply technical auditing of the nature conducted by public sector agencies or audit bodies. There is, rather, a more intrinsic link to HRBAs. Audits are not only assessments of performance (outputs), but also of the integrity of the process that leads to the performance and the impact of such performance (outcomes). In that sense, audits can be used through a lens of rights and applied to test the integrity of a given process through, particularly, the lens of the rights holders.

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7   A paper on "Public Expenditure and Service Delivery Monitoring in Tanzania: Some International Best Practices and a Discussion of Present and Planned Tanzanian Initiatives" by Geir Sundet, HakiElimu Working papers, Series No. 2004.7, Dar es Salaam, Tanzania, 2004. Accessed at: http://www.hakielimu.org/WP/WPSeries7_2004.pdf

8   *Filipino Report Card on Pro-Poor Services,* Chapter VIII: Institutionalization of the Report Card. Accessed at: http://www.worldbank.org/participation/web/webfiles/philipreport.htm. Also see "India: Citizen Report Cards to Improve Public Service Performance" in *Ownership, Leadership and Transformation: Can We Do Better for Capacity Development?*, by Carlos Lopes and Thomas Theisohn , UNDP, Earthscan Publications Ltd, London, United Kingdom (UK), and Sterling, Virginia, United States of America (USA), 2003.

9   Refer to footnote no. 2.

10 Refer to footnote no. 5.

11 Refer to footnote no. 6.

12 Paper by George Clark on "Social Auditing: Feedback Control for Organisations". Accessed at: http://www.caledonia.org.uk/social2.htm

13 Ibid.

14 Ibid.

15 Refer to footnote no. 4.

16 Refer to footnote no. 7.

However, later in this note, we will also demonstrate that audits are not only relevant from the point of view of the demand for rights and services; the 'supply side' is equally deserving of the practitioner's attention. It will also be evident in the course of this note that roles of 'auditor' and 'auditee' can change or overlap based on the nature of the audit being conducted (i.e. by whom and on whom/what).

It is worth re-stating how rights holders and duty bearers stack up in the context of social audits because of the relative nature of their positions. For example, while a municipal council is a duty bearer in relation to the community that it services, it is a rights holder (a citizen/client) in relation to the lawmakers/policymakers in that it looks to the latter for mandates, guidance and financial allocations. Below is a more detailed description of rights holders and duty bearers in the context of social audits:

- *Rights holders (the demand side)* – primarily citizens/clients (consisting of civil society members that include communities). However, the demand side can also extend to include meso-level duty bearers such as civil society organisations (CSOs), non-governmental organisations (NGOs), international non-governmental organisations (INGOs), donors and multilateral agencies. Also included are primary-level duty bearers such as service providers (the public sector and other frontline organisations consisting of, for instance, government departments, municipal/other local councils, quasi-governmental agencies such as Supreme Audit Institutions {SAIs} and human rights commissions), and also the State (policy makers/politicians) in soliciting accountability and transparency, and;

- *Duty bearers (the supply side)* – primarily the State and service providers, but this group can also include citizens/clients and meso-level duty bearers such as CSOs, NGOs, INGOs, donors and multilateral agencies – based on the nature of audits being conducted – in responding via resultant appropriate mechanisms.

It goes without saying that many globally-acclaimed instances of social audits have been undertaken mainly due to pressure from rights holders in influencing policy planning and resultant policy implementation, especially as this relates to the securing of effective and efficient delivery of services. Influencing policy planning and implementation via audits is related primarily to delivery of obligations in terms of adequate budgetary allocations and associated disbursements and use (since the manner in which a budget is planned and implemented has consequences on the poor in a society) and in claiming entitlements such as access to information that are an outcome of legislative frameworks.

One final comment is necessary on the use of social audits as building blocks in HRBAs. Social audits represent the application of standard accounting procedures (rooted firmly in the science of accounting) applied within a strong value and ethical premise, including application of the core HRBA principles of access and participation for increased transparency and accountability. In this regard, by applying a normative, value-based overlay on a technocratic process such as an audit that would ideally only be used by service providers and the State, social audits bring two distinct domains of accountability – hard numbers and 'soft' values – closer. Furthermore, the use of standard financial techniques gives credibility to the normative assessment. This makes them worthy of further enquiry.

Box 1: Social Audits and Human Rights-Based Approaches – The Accountability Dimension

Accountability can be defined as being answerable and responsible for one's actions and decisions. Under an HRBA framework, the concept of accountability refers to stakeholders being answerable and responsible for performing their duties and fulfilling responsibilities/obligations. Duty bearers are accountable for fulfilling obligations as they relate to, for instance, public sector delivery, financial allocations, provision of speedy and fair justice remedies for all without any discrimination and abiding by frameworks as stipulated in international treaties and conventions that a country has signed and ratified. At the same time, rights holders are also accountable for ensuring that there exist universal basic human rights standards that they abide by when realizing various individual rights that are sanctioned by a country's government – the right to bear arms for self-defense being a case in point.

There are various frameworks via which accountability can be ensured. While a country's constitution, laws and policies provide a framework for ensuring State and service provider accountability when performing duties and fulfilling obligations, such accountability is often found lacking due to the presence of a host of "on-the-ground" local factors. In the past decade or so, various tools – social audits being one amongst them – have been employed for soliciting increased transparency and accountability, using HRBA principles and national laws and policies as underlying standards. Country case illustrations in this note will demonstrate how such accountability of all stakeholders can be solicited via the usage of social audits.

III ▶ Applying Social Audits Under a Framework of Accountability: The Human Rights-Based Perspective

The preceding section suggests that the overall ambit of social audits is broad. While conventionally they are understood to be conducted largely in the process of claiming various entitlements from service providers and the State, for these to be analyzed under a comprehensive HRBA framework, social audits should go beyond a simple linear chain to involve accountability flows in both directions that encompass multiple stakeholders.

In other words, social audits are not simply linear, unidirectional chains of citizens/clients conducting audits on the State by way of accountability for performance and delivery of obligations. There is a more complex set of causalities and workflow processes in operation, and there is also a degree of relativism in who the auditor and auditee are.

To illustrate, this note uses the *World Development Report (WDR) 2004*: *Making Services Work for Poor People*[17] as a guiding framework for its relevant application to social audits.

Diagram 1: Multiple Stakeholders in an Accountability Framework (adapted from WDR 2004)
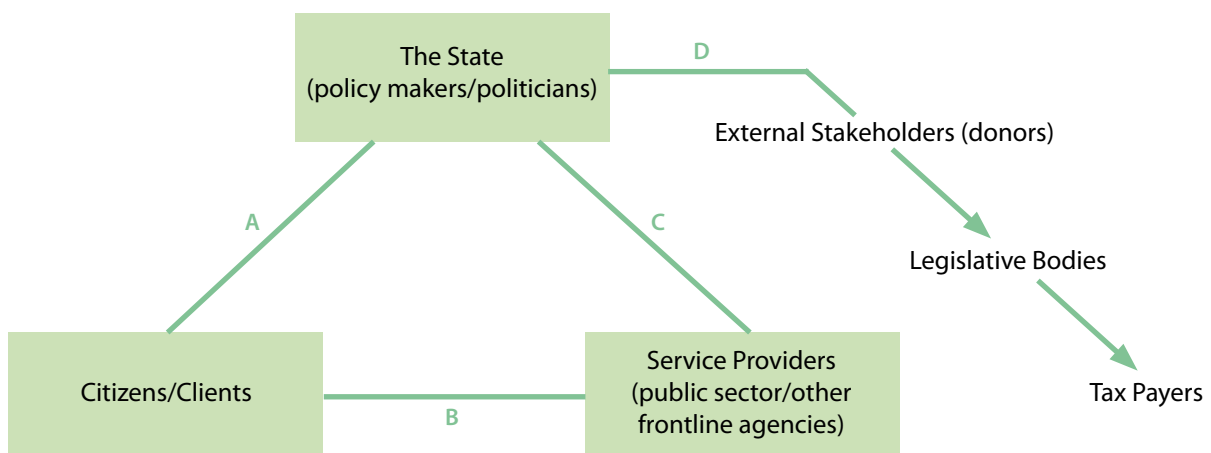
The premise is that a compact of accountability contains various stakeholders – the State, the service providers and the citizens/clients. An additional dimension of this loop is created when a State relies on external resources for delivering services to its citizens/clients. In this case, there is a component of accountability to donor country legislative bodies and taxpayers (the latter is, however, not the focus of this note.) This accountability compact is depicted in Diagram 1 above. The accountability compact, then, is the citizen holding the State and service providers accountable through both the A and B channels.

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17   World Bank (WB). *World Development Report 2004: Making Services Work for Poor People.* Washington D.C.: World Bank, 2004.

If we use the above accountability framework in the context of social audits, we find that most social audits are a uni-directional 'bottom-up' process that are initiated and/or conducted by citizens/clients in claiming policy entitlements from the State and service delivery of service providers. So, audits mostly get conducted along channels A and B in one direction (see Diagram 2 below).

Diagram 2: Audits Initiated/Conducted by Citizens/Clients on Service Providers and the State
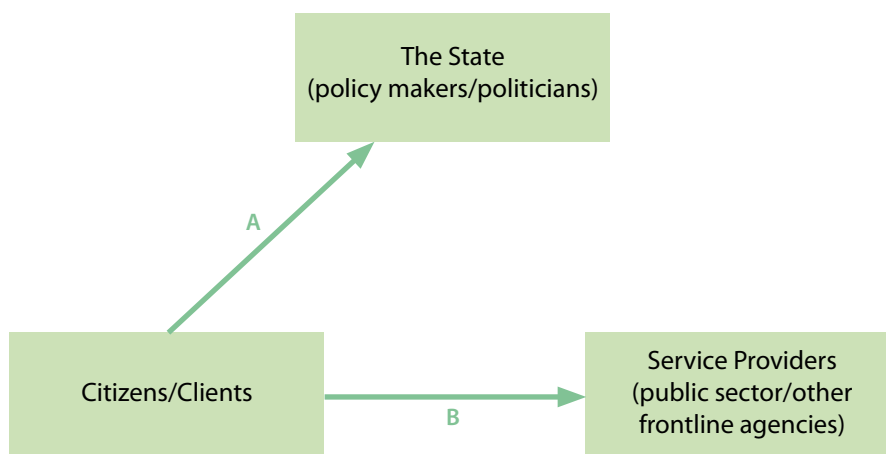
An example of citizens/clients conducting audits on the State could be the Children's Budget Initiative developed by the Institute for Democracy in South Africa (IDASA) Budget Information Service in 1997 to evaluate the impact of the South African budget on children. The framework developed by this CSO involved assessing the quality and impact of spending on children in each of the nine provinces in key public services relating to education, welfare, health, justice and policing. It reviewed short- and medium-term budget documents, including planning, implementation, and service delivery. From an HRBA perspective, such an initiative highlights the interconnectedness between basic nutrition, social security, education and the importance of a comprehensive system where parents, caregivers and the community promote children's participation in development effectively and collectively.[18] In Brazil, children are similarly performing the "citizen/client" accountability role through a CSO/NGO-supported programme to analyze the public budget at Fortaleza in Ceara state. In this way, they develop the capacity to then influence appropriate budgetary allocations at the policy level that take into account and reflect the needs of children.[19]

An example of citizens/clients conducting audits on service providers could be the 40 or so CSOs of women from low-income neighborhoods in Mumbai, India, who formed the Rationing Kruti Samiti (RKS) or Action for Committee for Rationing. The RKS have worked since 1992 by forming parallel vigilance committees to make the network of nationwide fair-price food distribution shops set up by a policy directive of the central government – the Public Distribution System (PDS) – more responsive to the poor and corruption free. The women members tracked the amount and quality of subsidized commodities that arrived in the shops from government warehouses, monitored their sale by constantly checking food ledgers and, thus, sought to curb leakages and corruption in the food distribution system. Though this system broke down in the latter part of the decade - primarily because it relied on the support of one bureaucrat, who was transferred - it allowed even illiterate women to monitor services on behalf of poor citizens.[20]

In the above instances (and other analogous instances recorded in Section IV of this note), the citizen initiates and applies the accountability cycle onto the State and service providers.

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18 "Budget Analysis and the Millennium Development Goals". Paper accessed at: http://www.millenniumcampaign.org

19 *Children and Young People in Action: Participating in Budget Work*, report by The Ceara Center for Protection of Children and Adolescents, CEDECA - Ceara, Brazil, November 2005.

20 Paper by Anne Marie Goetz and Rob Jenkins on "Gender-sensitive Local Auditing: Initiatives from India to Build Accountability to Women"in *Development Outreach: Putting Knowledge to Work for Development*. Washington D.C.: World Bank Institute, Spring 2001. Accessed at: http://:www1.worldbank.org/devoutreach/spring01/article.asp?id=113

However, social audits also demonstrate a different dynamic – one where the State and service providers invite audits on themselves, lending a bi-directional character to channels A and B above. Such bi-directional accountability that connects the State and service providers to the citizens/clients and vice versa, and which delineates power and accountability among both levels of stakeholders (providing each their rights as well as responsibilities and each their place and role), forms the basis of looking at social audits as a tool that can help secure accountability under an HRBA framework. This underlying principle justifies the initiation of and/or conduct of audits, along channels A and B in the reverse direction (see Diagram 3 below).

Diagram 3: Bi-Directional Accountability via Audits
Initiated/Conducted by the State and Service Providers
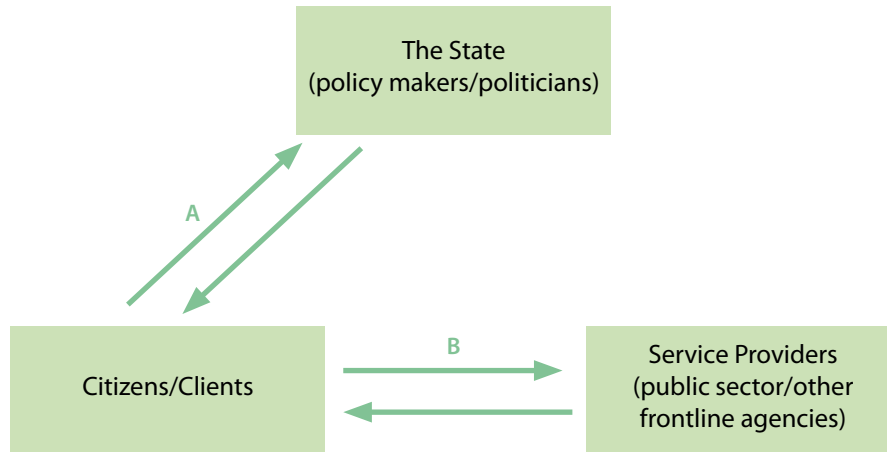
There are emerging instances of such State and service provider-initiated and/or conducted audits, for example, in initiatives introduced by the state governments of Andhra Pradesh, Kerala and Karnataka in India, and by related service provider agencies in other countries (see Box 2 for more illustrations). In the southern Indian state of Andhra Pradesh, the Andhra Pradesh Rural Employment Guarantee Scheme (APREGS) has become an accountability and transparency model that marks a paradigm shift in how wage employment programmes (where corruption was the norm) have traditionally been implemented.[21] The state government has put forward an e-framework under the Right to Information Act wherein all records – from preparation of estimates to the completion of work by the employees – are maintained in an exhaustive website and can be accessed at the click of a mouse. Every eligible worker (there is a poverty line limit) who is enlisted is entitled to 100 days of work. By effectively tracking the movement of funds spent under the APREGS in 13,000 villages in 13 of the 23 districts in the state, the programme ensures that contractors and vested interests cannot hijack the scheme. Monitoring by the community (the *gram sabhas*)[22] in the form of social audits has begun and has been extended in phases to all village *panchayats*.[23] Other state governments – notably, Kerala and Karnataka – are also initiating various forms of social audits that hinge on such accountability frameworks.

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21 To access the APREGS website, visit: http://www.nrega.ap.gov.in. Also see "Transparent.gov.in" article in *India Today,* New Delhi, India, 28th May 2007.

22 All members of a village over the age of 18 years form the *gram sabha*.

23 Locally-elected unit of government at the village level under the 3-tier decentralization framework in India, elected by members of the *gram sabha*.

Box 2: State and Service Provider-led Audits Improve Duty Bearer Accountability to Citizens/Clients – Some Global Examples

Asia: In South Korea, the Board of Audit and Inspection (BAI) introduced the Citizens' Audit Request System in July 2001 under the provisions of the Anti-Corruption Act. Citizens may request audits related to service provider organisations in cases where the violation of laws or corruption could seriously undermine public interest. A Citizens Audit Request Screening Committee, established within the BAI, decides for or against a request. For those requests that are approved, the BAI conducts audits and notifies requesting parties of the results. To address civil petitions that citizens lodge against executive government agencies, the BAI has established a Civil Petitions Reception function. About 7,500 reports were filed through a hotline in 2004. Some local governments have introduced a Citizen Auditor System to address grievances and complaints filed by citizens. The citizen auditor, who is not a public official, conducts audits, if necessary, and notifies petitioners of the audit results.[24]

Africa: Quite a few notable audits – mostly to undertake public budget tracking of service providers, called PETS – have been initiated by various African governments. The first PETS, undertaken in Uganda, focused on tracking leakage or diversion of funds that were intended for primary schools. Between 1991 and 1995, it was found that, on average, only 13 percent of the annual per-student grant reached the primary schools. That meant that 87 percent of the funds were misappropriated/used by district officials for purposes not directly related to education. While larger schools and schools with pupils from wealthier families benefited disproportionally from the annual per student grants, the smaller and poorer schools received no funds. Less than half the schools received any funds at all. The findings prompted authorities to embark on a number of initiatives to enhance transparency and to increase accountability. When the school survey was replicated in 1999, they found a dramatic rise in the proportion of funds received – the schools had received more than 90 percent of the capitation grant. [25]

The first PETS in Tanzania conducted by Price Waterhouse Coopers (PWC) in 1999 was jointly commissioned by the Tanzanian Government and the UK Department for International Development (DfID). It is known as one of the most comprehensive audits, and the one that most resembles the Ugandan studies. The study covered all sources of central-level funds and supplies as well as resources collected at the district level and service centers that focused on the education and health sectors. Budgeting and accounting mechanisms were analyzed at the level of district and service centers. Though the sample of districts and service delivery units was not representative, the study provides valuable insights into the budget process and local structures of accountability. Several other PETS have been conducted since then, including one in 2001 to ensure that the national budgets followed the pro-poor priorities set by the Poverty Reduction Strategy Paper (PRSP). Another – the "Primary School Pilot" PETS – was delivered to the World Bank in June 2003.[26]

Ghana also used PETS in 2000 to evaluate actual spending and appraise leakage of funds in transfer from government through districts to service facilities in the basic education and primary health care sector. They have been successful in initiating an inter-ministerial collaboration and have been able to evaluate frontline expenditures and service delivery; however, they have not been so effective in leakage reduction.[27]

Latin America: In Brazil, in the city of Porto Alegre, the City Hall created an innovative and revolutionary system to formulate and follow-up the municipal budget. Named the Participative Budget, it hinged on participation of not only technicians and government leaders (who decide on the collection of taxes and public money spending), but also of citizens (through a debate and a consultative review process that involves auditing investment plans of previous years), who define and decide

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24 Paper by Ho-Bum Pyun, "Audit and Civil Society: The Korean Experience," in the *International Journal of Government Auditing*. Washington D.C., USA,s International Budget Project, Center on Budget and Policy Priorities, April 2006. Accessed at: http://intosaijournal.org/technicalapr06.html

25 Refer to footnote no. 7.

26 Refer to footnote no. 7.

27 "Public Expenditure Tracking Surveys: Application in Uganda, Tanzania, Ghana and Honduras," paper by Parameeta Kanungo, WB, Washington D.C., USA. Accessed at: siteresources.worldbank.org/INTEMPOWERMENT/Resources/15109_PETS_Case_Study.pdf

on amounts of income and expense, as well as where and when the investments will be done, what the priorities are and which plans and actions are to be developed by the government. Despite a few drawbacks, popular participation solicits greater citizen involvement in public affairs and policy-making as it relates to public expenditures. Presently, all over Brazil, there are at least 70 municipalities that have established the Participative Budget system based on Porto Alegre's experience.[28]

In Honduras, PETS was employed to identify obstacles that hinder efficient and effective service delivery of frontline health and education staff. The belief was that the central payroll office in Honduras had no way to verify whether public employees actually existed (the system of "ghost workers" was prevalent) and whether they were actually working where they were supposed to work. Since this PETS was carried out relatively recently, there has been little follow-up of the findings within the government.[29]

In all the above instances, there is also an element of the State and service providers creating the enabling conditions for audits to flow bi-directionally. Such enabling conditions could be policy legislation, such as is the case with the Right to Information Act in India, the Freedom on Information Law in Mexico and the Law of Popular Participation in Bolivia, as well as via decentralization policy frameworks that allow citizens/clients to, among other things, analyze and monitor budgets. Cases of how these frameworks facilitate and provide for the State and service providers to be held accountable by the citizens/clients are illustrated in Section IV.

Channel C (see Diagram 4 below) demonstrates the relative positions of duty bearers and rights holders. For instance, a judge is a duty bearer who is obligated to ensure that court rulings are free and impartial; on the other hand, the same judge is a rights holder (as a citizen/client) who is entitled to receive free and impartial judgments on claims that s/he files as a citizen in a court, or other services s/he expects from service providers. Thus, Channel C also needs to be strengthened to secure accountability in both directions – for both the State and service providers could be a duty bearer or a rights holder – based on the audits that need to be conducted and on who is situated where in the accountability loop. However, though we find instances of accountability that flow from the service providers to the State with audits being conducted by the State to monitor effective delivery of public service goods – the Ugandan and Tanzanian PETS being good instances of such audits conducted by the State on service providers (see Box 2) – we find relatively fewer instances of audits that are being conducted by service providers on soliciting the State's accountability (those conducted by, say, municipal councils on the State's obligations). While decentralization frameworks provide the arena for service providers – local government officials, for instance, to monitor and assess whether appropriate matching budgets have been made available to them to allow them to undertake corresponding service delivery to their clients (the citizens) – there have been few instances of such audits actually being undertaken to assess whether the State has provided adequate budgetary allocations. Hence, the accountability flow from the State to the service providers needs to be strengthened. This remains the big gap in social auditing.

Is this an academic question? The answer is "no". The most graphic lack of accountability in the C channel is in the way decentralized finances work. The LLP interviewees (and others) that are local-level service providers – such as municipal mayors, local water and sanitation officials, and many such others – constantly face a problem of inadequate financial allocations despite the fact that in most cases, they are mandated to make plans, submit budgets, consult stakeholders, etc. While they are required to account to their immediate clients – the citizens – there is little accountability on the part of the 'managers of the economy' – policy makers, politicians, etc. – as to why adequate finances are not available to the service delivery agents that operate under them. This is also not an academic discussion because often managers of the economy/polity make allocational trade-off decisions based on considerations of political expediency rather than on sound logic, rationale or the discharging of obligations that could lead to rights realization.

In an ultimate sense, of course, if the polity is democratic, there is the possibility of being voted out of power; but beyond that, there is little bi-directionality in Channel C.

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28 **"The Experience of the Participative Budget in Porto Alegre, Brazil,"** UNESCO-Management of Social Transformations (MOST) Programme, MOST Clearing House Best Practice. Accessed at: http://www.unesco.org/most/southa13.htm. Also see "Brazil: How Participatory Budgeting can Improve the Quality of Life" in *Ownership, Leadership and Transformation: Can We Do Better for Capacity Development?*, by Carlos Lopes and Thomas Theisohn.

29 Refer to footnote no. 27.

**Diagram 4: Bi-Directional Accountability Via Audits
Initiated/Conducted by the State on Service Providers and Vice Versa**
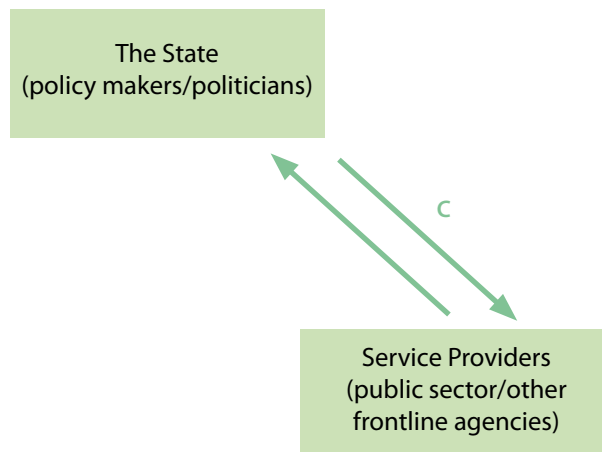
Finally, it is also worth noting that social audits have largely remained confined to the loop of national accountability. However, quite a few are in fact inspired by the loop of a larger external accountability chain such as the one fostered by donors, who are in turn accountable to their legislatures, and who are then accountable to their taxpayers (the citizens/clients). Donors are rightfully stakeholders in initiating such audits under this framework by virtue of providing technical assistance and funding support – the PETS in Uganda and Tanzania[30] or the support provided by the Ford Foundation to initiate the Bangalore Report Cards on Pro-Poor Services (discussed elsewhere in this note)[31] being cases in point. There is, thus, a diffuse sphere of accountability that also spills over into Channel D's domain (see Diagram 5).

Diagram 5: The State and Service Providers' Accountability to External Statekolders
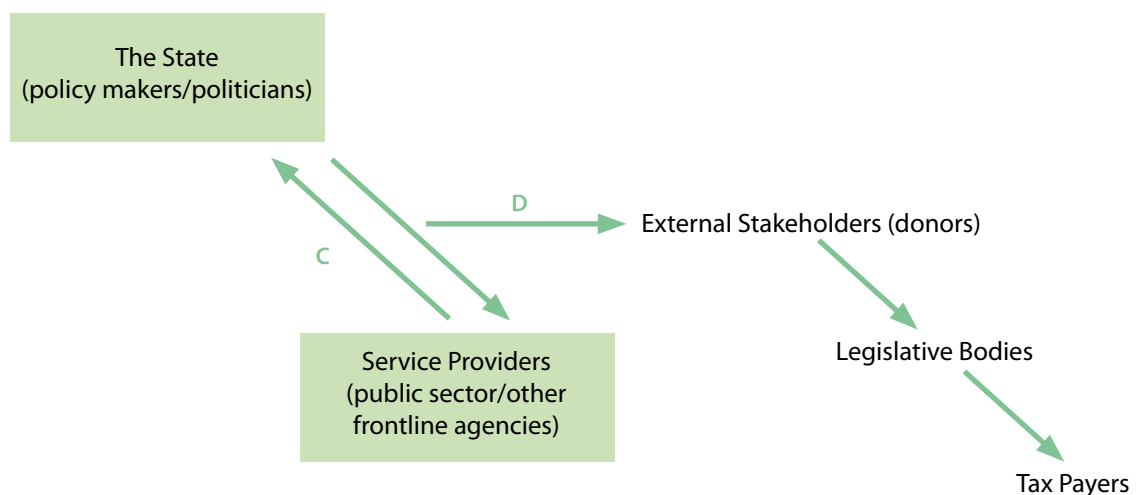
Thus, by using the above framework of analysis, can outcomes become more pro-poor and lead to claiming of entitlements by strengthening these connectors (channels A, B and C) via using social audits as a building block? What are the entry points that meso-level duty bearers, including CSOs, NGOs, INGOs, donor and multilateral agencies, can employ to successfully undertake audits that can harness bi-directional multi-stakeholder accountability? These will be discussed in Section V.

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30   Refer to footnote no. 7.

31   Refer to footnote no. 8.

IV ▶ Social Audits
Under the Lessons Learned Project: Some Examples

The accountability framework discussed in the previous section consists of multiple stakeholders (the State, service providers and citizens/clients) and demonstrates the need to have accountability flow in multiple directions for it to be based on an HRBA framework. How do social audits fare when interrogated under the above framework? The LLP finds a relatively small sub-set of this accountability framework at work in the case of social audits. This consists of three main elements – who commissions the audit, who conducts it and on whom it is conducted. This is captured in the following cube:

On whom it is conducted

Who commissions/facilitates

Who conducts
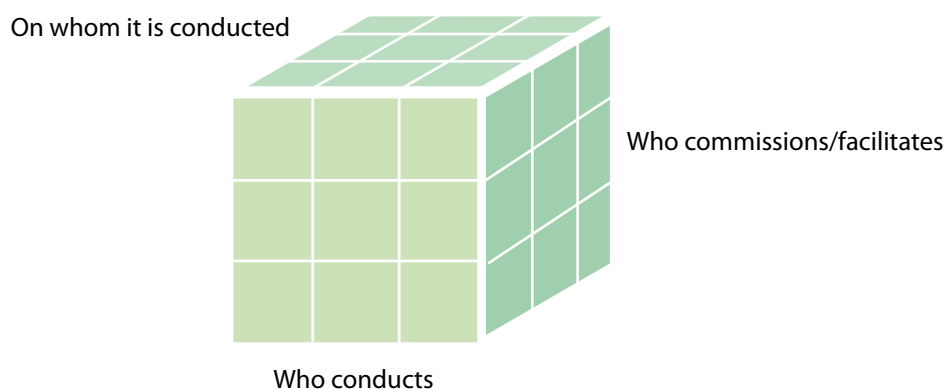
Each of the LLP cases and the other instances detailed elsewhere in this note can be located as one or as a combination of the three axes of the cube, with a degree of diffusion between the axes. So, to illustrate from the Tanzanian PETS example,[32] the location of the PETS on the cube on all three levels will be:

- ◾ *Who conducts:* NGOs and other CSOs
- ◾ *On whom is it conducted:* On the service providers
- ◾ *Who commissions/facilitates:* An international agency (acting through the Government)

While undertaking an analysis of the categorization based on the above, this section will use instances not only from the LLP case studies; it will also utilize, *en passant*, other globally available examples. The cases documented indicate typology under three sets of questions:

i) *Who conducts the audit* – As has been analyzed in Section III, audits are mostly a uni-directional "bottom-up" process, wherein citizens/clients participate in conducting audits to bring to notice, to access or to improve transparency and accountability in respect of policy implementation (including allocating and spending under public budgets) and on delivery of public services. Instances of such audits have been recorded in two LLP case studies[33] wherein audits have been conducted by citizens in India and the Philippines to implement and access the right to information and to provide evidence on issues relating to corruption and the lack of information from related service providers when executing public welfare projects (see Box 3).

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32   Refer to footnote no. 7.

33   Refer to footnote no. 2 and 5, respectively.

> **Box 3: Citizen/Client-oriented Social Audits – A Bottom-up Process in Ensuring Accountability**
>
> In the mid-1990s, it was realized that Indian citizens had practically no access to any public information on issues covering development projects and information on wages – information that they were entitled to access as citizens/clients. This was largely due to widespread illiteracy, an unresponsive media, and capacity constraints (coupled with lack of accountability) on the part of duty bearers in realizing their obligations. Thus, the Mazdoor Kisan Shakti Sangathan (MKSS) – a CSO – with participation of the community and other civil society stakeholders, under the slogan 'Our Money-Our Accounts', enlisted the participation of villagers to conduct social audits that involved:
>
> i) Lobbying - initially, the local administrators and then, the state government, to obtain information such as muster rolls (employment and payment records), bills and vouchers relating to the purchase and transportation of materials.
>
> ii) This information obtained was then cross-checked at *jan sunwais*[34] against actual worker testimonies. The methodology of using the platform of *jan sunwais* to reveal the results of audits that were conducted on state-run developmental works was incredibly successful in drawing public and media attention to corruption and exposing leakages in the system. It was particularly significant because of the use of hard documentary evidence – the social audits – to support the claims of villagers. Though many villagers were illiterate, through face-to-face public hearings, they could scrutinize complex and detailed accounts, question their representatives and make them answerable on the basis of hard evidence.[35]
>
> In the Philippines, a civil society group – the Concerned Citizens of Abra for Good Governance (CCAGG) – conducted the first-ever participatory audit of a local government unit. Based in the Abra province in the Cordillera region in northern Philippines, members of this organisation came together from the ranks of students, professionals, housewives, priests, church workers and government employees in 1987 when an article appeared in a local newspaper boasting of 20 successful government infrastructure projects in the region. The organisation's first investigation in 1987 of these projects exposed the "uncompleted" nature of the projects of the Department of Public Works and Highways, which resulted in the suspension of 11 government engineers who were found guilty of dishonesty and misconduct. Since then, this non-profit, non-partisan civic organisation of more than 1,000 members has been monitoring public spending in Abra, where, despite considerable public funds being channeled into this poor province, very few concrete results can be seen. Today, the group's assessment reports have become vital in the release of government funding for public projects.[36]

Another example of such citizen/client -conducted audits (that were not within the purview of the LLP cases, but which could serve as worthy examples to this section) include the Citizens' Report Cards on Pro-Poor Services that assess the performance of selected government services (basic health, electricity, elementary education, housing, potable water, food distribution and so on) based on client experience. First conducted in the early 90's in Bangalore under the banner of the Public Affairs Centre (a small citizens' group) in the southern Indian state of Karnataka, the initiative subsequently spread across the state and several other large cities. The results provide valuable insights into the constraints citizens face in accessing public services, their views about the quality and adequacy of services, and the responsiveness of public officials. The reports also provide information about how the various services may be better tailored to citizens' needs, in general, and to the poor, in particular. It is expected that service providers take the Report Card findings into consideration while adjusting their programmes to improve service delivery.[37] The success of citizens in holding service providers' delivery mechanisms to account through the Citizens' Report Cards system has now spread beyond Asia to African countries, covering Kenya, Uganda, Mozambique, South Africa[38] and Zanzibar.[39]

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34   Public hearings

35   Commonwealth Human Rights Initiative (CHRI). 2007. "State Level RTI: Rajasthan." Accessed at:
      http://www.humanrightsinitiative.org/programs/ai/rti/india/states/rajasthan.htm#mkss

36   Transparency International (TI). 2000. "First Ever TI Integrity Awards Go to People of Courage in Morocco, the Phillipines, Sri Lanka, and Argentina. Accessed at: http://www.transparency.org/pressreleases_archive/2000/2000.09.28.i_award_portraits.html

37   Refer to footnote no. 8.

However, as audits have increasingly become more rights-based, there are now growing instances of bi-directional accountability fostered via the initiation or conduct of audits by the State or service providers, as exemplified by the PETS, the APREGS in Andhra Pradesh and similar initiatives introduced by the state governments of Kerala and Karnataka.[40] Another notable example is the South African Women's Budget Initiative. Though launched by CSOs (including IDASA, the Race and Gender Unit of Cape Town University and the Community Agency for Social Inquiry and the Law), it had full support and collaboration from the Joint Standing Committee of Finance and aimed at examining budgetary allocations across specific sectors to audit how such allocations impact women and men differently. The initiative – in which citizens/clients and the State have collaborated under various forums through in-built bi-directional accountability mechanisms – has proved effective in bringing about systematic monitoring so that budgets can be better aligned with policy commitments.[41]

ii) ***On what it is conducted*** – Following from the above, it has been observed that audits are mostly conducted on the implementation of policies of duty bearers and in order to bring about effectiveness and transparency in the delivery of public services. In the LLP case study on the right to food in India (see Box 4 below), audits were used as monitoring tools by CSOs to highlight and bring to account the performances of public officials in delivering obligations under the Supreme Court judgment on the right to food.[42]

Box 4: Auditing Policy and Service Delivery to Claim the Right to Food

The Campaign on the Right to Food in India has developed extensive questionnaires for conducting detailed audits/surveys that act as monitoring tools on all aspects relating to food security. Detailed survey manuals accompany such questionnaires. What is of interest is that such tools have been used by poor and vulnerable people – who are the most affected and who have been trained to use them – to monitor outcomes, and at times, in collaboration with a duty bearer (in this case, the Indian Supreme Court). The first such exercise was undertaken immediately after the Supreme Court ordered state governments to ensure that all PDS shops were open and functioning properly in July 2001. A field survey was undertaken shortly thereafter by Campaign members to check the extent to which the policy had been implemented.

In the case of monitoring of the Mid-Day Meal Scheme (MDMS) – a nationwide school feeding voucher system which entitles children in government-run schools to consume one free cooked meal a day – a regular system of auditing the provision of such a daily meal (though not used nationwide) in the schools has been developed and is being used. For instance, in the central Indian state of Chhattisgarh, one of the Campaign member organisations – Bharat Gyan Vigyan Samiti (BGVS) – is trying to ensure regular monitoring of the MDMS by using a simple questionnaire. Such a system entails a visit to the local primary school without prior announcement and enquiring about the mid-day meal from the teachers. The monitoring is done at the time the mid-day meal is served and the process is observed to ensure whether the food served has passed through several quality-control measures. All these questions are included in the simple questionnaire that the monitor fills during the visit.[43] In the same manner, a simple questionnaire has been prepared to monitor the performance of another food security programme – the Integrated Child Development Scheme (ICDS) – by organisations associated with the Campaign. Questionnaires are available in several languages to make it more user-friendly.

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38 "South Africa: Citizen Report Cards to Improve Service Delivery," A Preliminary Outline, Monitoring and Impact Evaluation Conference, The Presidency and The WB, June 19-23, 2006. Accessed at: http://www.info.gov.za/otherdocs/2006/moneval/reportcard.pdf

39 Refer to footnote no. 7.

40 Refer to footnote nos. 7, 27 and 21, respectively.

41 "South Africa: Women Analyze the Budget, and Parliament Heed the Gaps" in *Ownership, Leadership and Transformation: Can We Do Better for Capacity Development?*, by Carlos Lopes and Thomas Theisohn. Also see paper by Debbie Budlender, "South Africa: The Women's Budget" in *South Africa Report*. Volume 12, No. 1, November 1996. Accessed at: http://www.africafiles.org/article.asp?ID=3865

42 Refer to footnote no. 2.

43 For a copy of the Mid-Day Meal audit/monitoring questionnaire, visit: http://righttofood.tripod.com/research/BGVSmonitoring.html

Audits can also be conducted on soliciting meso-level duty bearers' accountability (since NGO/CSO/INGO/ donor/ multilateral agencies roles can interchangeably be that of a rights holder or a duty bearer under a HRBA framework, based on the audits being conducted). Therefore, by extension, under such a framework that solicits bi-directional accountability, this also comprises some measure of audit of not just public officials but also organisational staff performances.

Hence, in the case of audits conducted by CSOs and NGOs on their own performances, the LLP review of AAN's strategies in Nepal observed that AAN conducted audits on its own performances/results and capacitated community members to participate in these exercises. Such a process revealed that stakeholder accountability and transparency were solicited and instant feedback and opinion for immediate action could be taken.[44] Globally, AA has developed the Accountability, Learning and Planning System (ALPS) to strengthen the organisation's main accountability, which is to the poor and marginalized, and with their local partners with whom they work. ALPS seek to put this principle into practice through actions that reflect that the priorities and perspectives of poor people should inform the decisions that the organisation and their partners make at all levels. This system has replaced the organisation's standard annual country reports with an annual participatory review reflection process (PRRP). The process of sharing key learnings (particularly from their interaction with poor people) among staff, trustees and donors is considered to be a vital part of the process.[45]

iii) ***Who commissions the audits and who/what facilitates its execution*** – Finally, audits, though mostly conducted by communities/CSOs/NGOs/INGOs (and at times, by the State and service providers), can be commissioned by multiple stakeholders and require certain enabling conditions to initiate and facilitate the rights-based process as follows:

■ **Firstly, enabling legislation** – as evidenced in legislation such as the Right to Information Act in India (which has been documented in-depth in the two LLP cases on the right to food and the right to information)[46] and complementary policy frameworks such as decentralization – aids in facilitating the process of audits and in holding various stakeholders accountable. The passing of the Right to Information Act, coupled with the 73rd and 74th Constitutional Amendment Acts that legislate the devolution of power and resources to the local levels via the decentralization framework has opened the way for transparency in administration from the state to the *panchayat* level. The *gram sabha* members – who have been given the "watchdog" role by these Acts – can monitor the functioning of *panchayat* elected representatives and government functionaries and can, among other things, audit their annual statement of accounts. Though these powers are implied, members of the *gram sabha* and *panchayat* representatives can raise issues of public concern and demand accountability and transparency from their elected functionaries.

In Mexico, Fundar – a research and advocacy organisation – used the national Freedom of Information Law to obtain accounting records from the Ministry of Health.[47] In Pakistan, the government introduced devolution in 2001 through its National Reconstruction Bureau (NRB). Among other things, it provides for the establishment of Citizen Community Boards, set up by members of the public with a remit to monitor service provision and projects and to undertake their own projects with a 20 percent contribution from the public and 80 percent from the relevant local government. These Boards conduct social audits to check whether devolution reforms are having the desired effect and provide guidance to fine-tune the process for increased effectiveness. A 2002 national social audit was undertaken to solicit household views and experiences on the access and quality of key public services and local government. This national audit will, over the five years of 2004-2009, be repeated in alternate years to track progress under devolution and to inform policy.[48]

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44 Refer to footnote no. 4.

45 "Participatory Assessments: A Mapping of Methods," paper by Upala Devi Banerjee, Human Rights Strengthening Programme (HURIST), UNDP, New York, USA, June 2004.

46 Refer to footnote no. 2.

47 Paper by Vivek Ramkumar, "Expanding Collaborations between SAIs and Civil Society" in *International Journal of Government Auditing*. Washington D.C., USA, International Budget Project, Center on Budget and Policy Priorities, April 2007. Accessed at: http://www.intosaijournal.org/technicalapr2007a.html

48 Centro de Investigación de Enfermedades Tropicales (Tropical Disease Research Centre) (CIET), "Pakistan: Social Audit and Devolution, 2001-2009". Accessed at http://www.ciet.org/en/documents/projects/200621012547.asp

Similarly, in Bolivia, the Law of Popular Participation on decentralization devolved basic governance down to the local (municipal) level while at the same time providing for close monitoring by citizens' vigilance groups. These groups can call for local audits to monitor spending by these municipal councils and, upon detecting corruption, can report it to the national executive, which, in turn, passes it to a special committee of the Senate. At the same time, under the first government-conducted National Dialogue in 1998 to which civil society stakeholders were invited, one of the four working groups in the Dialogue dealt with justice and institutionalism, and found that corruption was a major factor plaguing public sector delivery and performance. Henceforth, the Office of the Vice President launched the National Integrity Plan and a Campaign against Corruption, involving all these sectors/stakeholders.[49]

■ **Secondly, under a bi-directional accountability framework, a receptive and transparent State apparatus (or service providers themselves) initiate and facilitate audits. Or, the citizens/clients – in other words, a highly developed civil society – initiate and then facilitate audits.**

In the first instance, though none of the LLP case studies document any instances of State and service provider-initiated or facilitated audits, a review of global literature does point to such audits (see Box 2 and other instances recorded elsewhere in this note) being undertaken. The advantages of the State and service providers initiating and facilitating such audits are that government records become easily accessible to the rights holders. The entire "atmosphere" of transparency and the "naming and shaming" process also often force officials to take corrective measures whenever discrepancies are discovered. Furthermore, incentives in the form of recognition or even awards motivate officials to initiate and facilitate such processes.

In the second instance, citizens/clients have not only conducted, but also initiated and facilitated, social audits or have assisted the State and service providers in conducting audits. Throughout this note, there are examples of such citizen/client-initiated and facilitated audits, including instances (as evidenced in South Korea, Pakistan and Bolivia)[50] wherein citizens/clients have assisted the State and service providers in conducting audits. Such instances have also been aptly demonstrated in the LLP case studies in India on the right to food and the right to information, the Philippines case study and the Indonesia case study.[51] In the LLP recorded case study in Java, Indonesia, a series of well-targeted advocacy and lobbying campaigns forced the local officials to invite members of one district-level NGO – Jaringan Organisasi Non Per, Merintah Pendamping Petani Se-Java (JARNOP PP) – and one district-level CSO – Farmers Forum for Information and Communication (FKIP) – to participate in the district and parliamentary hearing sessions and audit some policy budget drafts proposed by the local government. Through such participation in the Klaten District Development Budget Plan and the Klaten District Government Development Budget, the farmers imposed pressure on the government to increase funding in the District Annual Budget Plan for the agricultural and irrigation sectors by 10 percent. Earlier, the budgetary allocation for the agricultural sector comprised 20 percent of the overall budget; the process of participatory budgeting led this allocation to comprise 30 percent of the overall budget. Thus, these audit hearings served as a vital space for policy makers and farmers to interface, discuss and dialogue and, ultimately, to influence budgetary increases in allocation for farmers' needs.

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49 Lopes, C. and Theisohn, T., "Bolivia: Citizens Exercise their Right to be Involved in the Aid System" in *Ownership, Leadership and Transformation: Can We Do Better for Capacity Development?* Also see CIET, *"Bolivia: National Integrity Survey, 1998"*, accessed at: http://www.ciet.org/en/documents/projects/200627172633.asp

50 Refer to footnotes nos. 24, 48 and 49, respectively.

51 Refer to footnotes nos. 2, 5 and 6, respectively.

The previous section and the illustrations therein give us a useful typology to categorize audits under a bi-directional and multi-stakeholder accountability framework. Roles and responsibilities are diffuse and broad, and can intersect based on the nature of the audit being conducted under such a HRBA framework. However, social audits – if they are to be conducted under this framework as the examples illustrate – do require a certain set of capacities/skills to initiate, facilitate and conduct. Conversely, as the examples again illustrate, lack of such capacities/skills can pose challenges in the conduct of audits. These are listed as follows:

- *Primary among these skills is the degree of facility with numbers/data and, in the first place, an availability of such data.* For these audits to remain 'social' and truly participatory in character, there is a presumption that the citizens/clients or their representatives have the ability to read numbers and to participate in interviews. However, such abilities are often not present on the ground. These constraints have been well documented in the budget monitoring initiatives in South Africa and Brazil,[52] as well as in the LLP case studies.

- *The lack of reasonably accurate numbers at the macro level is the most intractable capacity constraint and challenge because many countries lack hard data at the level of sectoral budgetary allocations either by accident or by design.* UNDP's agenda of localizing the Millennium Development Goals (MDGs) has consistently thrown up the lack of statistical capacities as one of the major binding constraints. Limitations in availability of data often mean that it is not possible to analyze each line item in the budget for its allocation on and spending in various sectors as they relate to the poor (especially on women and children, as has been analyzed from the experiences of gender and children's budget monitoring and influencing initiatives in South Africa, Brazil[53] and from the LLP case studies).

- *Related to this issue is the capacity constraint in terms of experience and skills (or lack of) in initiating, facilitating and conducting audits by auditors themselves.* A report conducted by the Clean Clothes Campaign (CCC) on assessing whether social audit is an effective tool to monitor working conditions in factories producing garments and sports shoes for export found that these audits fell short of detecting violations in relation to workers' rights, mainly due to the fact that these audits were conducted by staff from global firms who were unskilled and inexperienced.[54]

- Finally, even in cases where there are enabling legal and policy frameworks in place to enable citizen/client and local government participation in audits, *apathy and lack of motivation and interest hinder the conduct of audits. These factors are further exacerbated by the existence of self-interest, prevalence of inequities and capture of audit processes by the local elite.* Bi-directional accountability mechanisms can be seriously undermined in such instances.

For all these reasons, development programming makes it necessary to identify some entry points that would enable the utilization of social audits from an HRBA perspective in order to solicit bi-directional and multi-stakeholder accountability:

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52 Refer to footnotes nos. 19 and 28.

53 Refer to footnotes nos. 19 and 28.

54 The report – *Looking for a Quick Fix: How Weak Social Auditing is Keeping Workers in Sweatshops* – concentrates on Bangladesh, India, China, Indonesia, Pakistan, Morocco, Kenya and Romania. To download a full copy of the report, visit:
http://www.cleanclothes.org/publications/quick_fix.htm

i) **Supporting key enablers and agents:** A study of the accountability framework in Section III has indicated that ideally, accountability is bi-directional in both upward and downward flows. The analysis revealed that there are enablers (laws and policies) and agents (NGOs, CSOs, INGOs or, increasingly, the State and service providers, themselves) initiating and facilitating this bi-directional accountability. Hence, supporting the enablers and the agents to conduct multi-stakeholder audits and ensure bi-directional accountability is key. Other agents such as elites in local communities (the village head, the tribal chief, etc) also need to be co-opted and capacitated so that elite capture of audit processes are minimized. The role of external actors as defined along Channel D in the framework in Section III is crucial in this context. DfID's role in supporting the Tanzanian PETS provides some pointers on how external actors can support bi-directional accountability mechanisms.[55]

ii) **Strengthening statistical capacities:** The second entry point is that of investing in the strengthening of statistical capacities to analyze and process data on the part of service providers and citizens/clients. Hence, the draft "UNDP India Country Programme" for the years 2008-2012 highlights capacity development of both local district officials and elected officials in *panchayats* to undertake social audits as key. This will ensure that not only adequate monitoring and accountability of public services delivery is undertaken, but also that qualitative data is provided which facilitates the participation of particularly disadvantaged groups in livelihood promotion activities. Similarly, the National Statistical Coordination Board (NSCB) in the Philippines recognizes and supports the Community-Based Monitoring System (CBMS) as a tool for strengthening the statistical system at the local level in order to generate statistics for monitoring and evaluation of local development plans, including the progress of the local governments in attaining the MDGs. Some other countries in Asia and Africa are also following this example.[56] Such capacity development will need to focus on communities going beyond the use of and reliance on NGOs or other agents as intermediaries. The RKS Mumbai example of the breakdown in monitoring of the public distribution system due to reliance on an external agent is telling and needs to be avoided.[57]

iii) **Buttressing accountability levels of service providers:** A third entry point is fostering change in service-providing agencies so that they inculcate a culture of accountability to citizens/clients. The organisational 're-engineering' that is required may need such strategies as: a) regular forums to meet with stakeholders (instances being the hearings initiated in Java, the National Dialogue process in Bolivia and the forums held under the South African Women's Budget Initiative and the Porto Alegre Participatory Budget initiative);[58] b) a published calendar of when information will be released; and c) using information and communication technologies (ICTs) for optimal reach (see next paragraph). In a more fundamental way, the very need to publish these figures in the public domain due to policy legislation like the various laws on access to information as a right can potentially spur service providers to actually record some data or develop collaborations with other stakeholders; this has been demonstrated in the examples from Andhra Pradesh in India, Bolivia and Pakistan.[59]

iv) **Strengthening Information and Communication Technologies (ICTs):** The role of ICTs needs to be seriously considered if social audits are to become part of a regular compact of information exchange between State and citizen. While wall-magazine type conventional social audit reports remain useful, these can become episodic and have limited scope of geographical spread because they are often produced via localized agents such as NGOs/CSOs/INGOs. So where such agents are not present or incapable, there is a danger that social audits remain unviable. On the other hand, the vast reach of ICTs can make social auditing a matter of routine with little work. The immense potential of ICT is one of the fundamental underpinning tenets of the large body of emerging work on e-governance. In India, for example, many state governments require that information related to state-level public sector works be uploaded on their official websites.[60]

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55 Refer to footnote no. 7.

56 "Overview of the Community-based Monitoring System (CBMS): Community-based Monitoring Systems in the Philippines," paper by C.M. Reyes, Micro Impacts of Macroeconomic and Adjustment Policies Programme (MIMAP), International Development Research Center (IDRC), Ottawa, Canada, 2005.

57 Refer to footnote no. 20.

58 Refer to footnote nos. 6, 49, 41 and 28, respectively.

59 Refer to footnote nos. 21, 49 and 48, respectively.

60 Refer to footnote no. 21.

v) **Developing media alliances:** Finally, developing key relationships with the media is vital. An unresponsive media can have a negative impact on any campaign or advocacy work. Conversely, it is of no coincidence that the media have been vital in providing access to information and in evoking strong citizen support that ultimately pressures service providers and the State to deliver on their obligations. In the MKSS example from India or in the experiences with the Citizens' Report Cards initiatives in India and the Philippines, it was seen that the media helped in developing public support and advocacy for the cause. Such an entry point needs to be supported and nurtured. Similarly, in Uganda, when the PETS was first conducted, a newspaper campaign initiated by the Ugandan Government to boost citizens/clients' ability to track the diversion of school funds revealed that such diversion was reduced dramatically from 80 percent in 1995 to less than 20 percent in 2001. There was a strong correlation between a head teacher's knowledge about the grant programme, proximity to the nearest newspaper outlet and resultant reduction in capture of school funds. Such public access to information that the media helps provide is a powerful deterrent to capture at the local level.[61]

61   Paper by R. Reinikka and J. Svensson on "The Power of Information: Evidence from a Newspaper Campaign to Reduce Capture," Policy Research Working Paper 3239. Washington D.C., USA, WB, March 2004. Accessed at: http://www.worldbank.org/research/projects/publicspending/tools/newtools.htm

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Reinikka, R. and Svensson, J. "The Power of Information: Evidence from a Newspaper Campaign to Reduce Capture", Policy Research Working Paper 3239. Washington D.C.: World Bank, March 2004. Accessed at: http://www.worldbank.org/research/projects/publicspending/tools/newtools.htm

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