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HOW TO READ THIS DOCUMENT

Welcome to the World Bank's Sourcebook on "Social Accountability: Strengthening the Demand Side of Governance and Service Delivery"!

There is growing recognition both among governments, donors and civil society that citizens and communities have an important role to play with regard to enhancing accountability of public officials, reducing corruption and leakage of funds and improving public service delivery. As a result, Social Accountability has become an attractive approach to both the public sector and civil society for improving governance processes, service delivery outcomes, and improving resource allocation decisions. Over the last decade, numerous examples have emerged that demonstrate how citizens can make their voice heard and effectively engage in making the public sector more responsive and accountable.

In an effort to capture the diverse experiences from across the world and make them available in one single place, the World Bank began developing a Sourcebook in 2005 on these approaches for reference, familiarization and inspiration. Practitioners and decision makers in the World Bank and in client countries constitute the primary audience for the Sourcebook.

The Sourcebook was originally developed as an interactive resource for use on-line or via CD-ROM. In order to cater for readers with limited web/ computer access "downloadable" file versions of the main Sourcebook chapters have been made available (<http://www-esd.worldbank.org/sac/>).

This document is part of the larger Sourcebook on Social Accountability. It constitutes one of the main chapters of the Sourcebook, originally written as content of web pages and later converted into a comprehensive text.

The entire Sourcebook is organized in several main chapters:

- A Conceptual Chapter ("What is Social Accountability?") providing an analytical framework of social accountability, and an overview of the main concepts and definitions.
- Tools and Methods, that are most frequently used as part of social accountability approaches such as participatory budgeting, citizens report cards and social audits;
- Social Accountability in the Regions provides access to case examples of social accountability in different regions.
- Sectoral and Thematic Applications: Social accountability in Public Expenditure Management, Decentralization, Education and Health;
- Social Accountability in Bank Operations provides guidance, case examples and lessons learned from the implementation of social accountability in Bank operations, including investment and development policy loans. It also provides guidance on how to conduct analytical work on social accountability and access to examples of analytical studies on the topic.

- **Knowledge and Learning Resources:** access to knowledge and learning materials on social accountability, including case studies, publications, power point presentations, manuals etc.

1. OVERVIEW

1.1 What are Methods and Tools?

This section provides guidance on the methods and tools¹ that are most frequently used to implement social accountability. These tools are used to improve different functions of the public sector – from the decision making processes that are conducted during policy and planning to accounting of outputs and service provision.

Examples of social accountability practices

Table 1: Examples of social accountability practices

Government Function	Social Accountability Process	Social Accountability Mechanisms and Tools
Policies and Plans	Participatory Policy Making and Planning	<ul style="list-style-type: none"> - local issue forums - study circles - deliberative polling - consensus conferences - public hearings - citizens' juries
Budgets and Expenditures	Budget-Related Social Accountability Work	<ul style="list-style-type: none"> - participatory budget formulation - alternative budgets - independent budget analysis - performance-based budgeting - public education to improve budget literacy - public expenditure tracking surveys - social audits - transparency portals (budget websites)
Delivery of Services and Goods	Social Accountability in the Monitoring and Evaluation of Public Services and Goods	<ul style="list-style-type: none"> - public hearings - citizens' report cards - community scorecards - public opinion polls - citizen's charters
Public Oversight	Social Accountability and Public Oversight	<ul style="list-style-type: none"> - CSO oversight committees - local oversight committees - ombudsman

Social accountability tools work best when both citizens and the public sector find mutual benefit and value in their use. Citizens can seek significant gains in improving transparency and influencing public sector decision making. Service providers and public officials benefit from transparent management and improved legitimacy. In many countries, however, the public

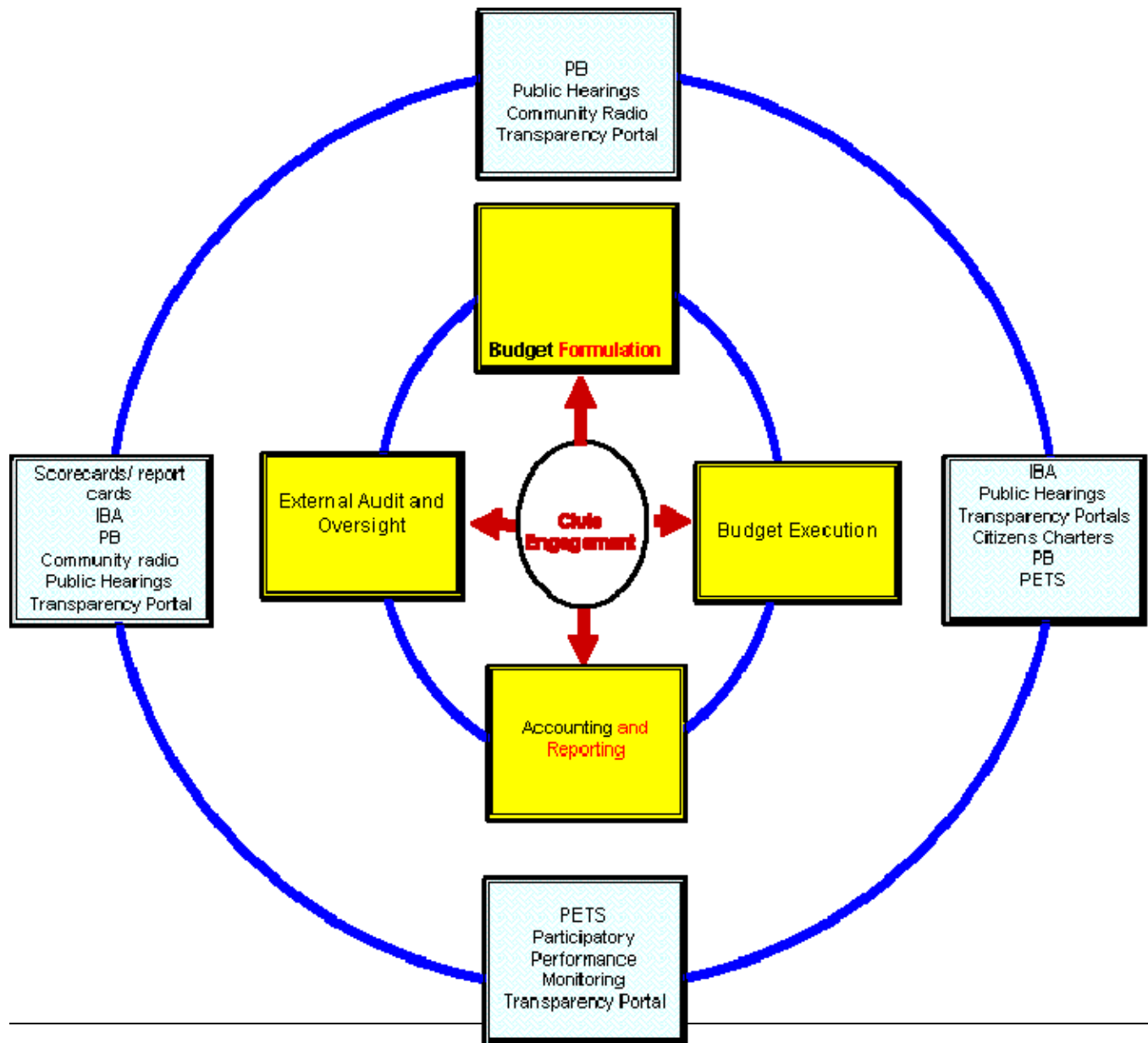
¹ *Methods* are the procedures used to gather and analyze data related to answering specific questions. *Tools* are the instruments used while undertaking these procedures. For example, the Citizen Report Card process is a method, in which the participatory survey instrument used to solicit user feedback on the quality of public services is a tool.

sector's commitment to transparency, inclusive decision-making, and citizen engagement is uneven. In this context, social accountability tools are often introduced through pilots, or incrementally to build support for more inclusive and transparent governance. Similarly, civil society and citizens may not be willing to support social accountability due to mistrust of the public sector, passiveness, or lack of a culture of civic engagement. Social accountability tools are thus introduced in a gradual way to build such a culture to strengthen or create a demand side pressure for better governance.

1.2. Which methods and tools are presented?

The public expenditure cycle is a convenient framework that provides insight on how some tools and methods are used to improve public sector governance. For each phase of the cycle, certain tools and methods provide citizens with an ability to voice their needs, influence decision making, and monitor execution and outcomes. Some tools can be used throughout the cycle due to their specific methodology, such as participatory budgeting. Others are more focused on specific phases in the cycle, such as PETS. The tools and methods are further elaborated below.

Figure 1: The Public Expenditure Cycle



Participatory Budgeting (PB) can be broadly defined as a mechanism that allows citizen direct participation in all phases of the budget cycle: formulation, decision making, and monitoring of budget execution. PB aims to:

- Bring citizen voice into the budgeting process through greater inclusion,
- Increase transparency and understanding of budget constraints,
- Improve targeting of public spending, and
- Reduce corruption.

Independent Budget Analysis (IBA) refers to analytical and advocacy work by civil society and other independent organizations aimed at making public budgets more transparent and at influencing the allocation of public funds through the budget. IBA aims to achieve one or more of the following objectives:

- Improve information sharing and public understanding of the budget
- Influence budget allocations
- Improve targeting of funds for vulnerable groups, including women and children
- Initiate debates on sector specific implications of budget allocations
- Influence revenue policies.

Public Expenditure Tracking (PETS) is a methodology that is used to involve civil society in the monitoring budget execution by means of tracking flows of public resources for the provision of public service and goods. PETS aim to:

- Fight corruption by uncovering leakages in the system between the source and the destination in the flow of funds or goods,
- Detect problems of service delivery in the form of staff absenteeism or ghost workers, and
- Improve the efficiency of budget execution.

Participatory Performance Monitoring refers to the involvement of citizens, users of services, or civil society organizations in the monitoring and evaluation of service delivery and public works. Participatory performance monitoring aims to:

- Improve quality, accessibility, and relevance of service delivery and public works, and
- Reduce leakages and corruption.

Three of the most common social accountability methods in participatory performance monitoring are:

- Citizen Report Cards,
- Community Score Cards, and
- Social Audits.

Other methods/ tools: There are a number of methods, tools and mechanisms that are being used and developed around the world to improve government accountability within the public expenditure management cycle and beyond. Examples include;

- Citizens Juries,
- Public Hearings,
- Community Radio,
- Transparency Portals,
- Citizens Charters, and
- Ombudsman.

1.3. How to choose appropriate method and tools?

It must be emphasized that while methods and tools are important for successful social accountability approaches, they remain “instruments.” They should be selected according to the capacity of users. Methods and tools are only as good as the facilitator’s ability to handle them skillfully. In order to use them successfully, some questions that need to be addressed while choosing the appropriate method/ tool include:

- What is the exact nature of the problem?

- What set of factors are causing the problem?
- What is the social, political, cultural setting in which the method/tool needs to be applied?
- What is the enabling environment in which this initiative is to be taken up?
- What is the functional relationship between stakeholders (issues of power and control)?
- What would be the most appropriate entry point, given the diagnosis of the problem and the overall context?
- Is the problem local (community level), provincial/ state or national level? Should the solution be local, provincial or national in scope?

Political will and supply and demand side capacity levels are the most important determining factors in assessing the level of difficulty in implementing the tool. In weak capacity and political will environments, some tools, such as participatory budgeting may not be appropriate. However, other tools can help overcome these capacity weaknesses. Since most of the countries in which the Bank works present an uneven capacity scenario, social accountability tools can be used to begin addressing the demand and supply side capacity imbalances. For example, many demand side social accountability approaches begin with preliminary capacity building activities such as civic education and budget literacy for civil society and citizens.

2. PARTICIPATORY BUDGETING

Participatory Budgeting (PB) is broadly defined as a mechanism or process through which citizens participate directly in the different phases of the budget formulation, decision making, and monitoring of budget execution. PB can be instrumental in increasing public expenditure transparency and in improving budget targeting. Since it is a useful vehicle to promote civic engagement and social learning, PB has been referred to as an effective “School of Citizenship.”

2.1. Purpose/ Use

- *Increase efficiency in budget allocation:* The budget is the most accurate statement of the government’s priorities. However, budgets sometimes do not reflect the real priorities of citizens. Scarce public resources are often spent on the wrong goods or the wrong people. PB can improve efficiency in budget allocation by creating a codified set of rules and procedures that bring the demand side closer to budget planning.
- *Improve accountability and management:* Government budgets are often perceived as a ‘black box,’ too complex and technical for citizens’ understanding. The complexity of budget information can facilitate the concealing of elite capture, budget leakages and under-performance; or it can just be the result of weak management capacity. PB has been used to demystify the budget, and improve inter-departmental coordination, and financial management.
- *Reduce Social Exclusion and Poverty:* The traditional budgeting process can sometimes contribute to social exclusion and poverty due to elite capture, limiting resources available for service to the poor. By encouraging citizens’ participation in budget decision-making, PB could be used to increase the allocation of resources to basic services in the poorest areas.
- *Increase trust between government and population:* Citizens often complain that government is not solving their problems and not using their taxes for their needs. Lack of public expenditure information leads to public discontent and inaccurate citizen perceptions of corruption. PB can strengthen trust in government substantially as it encourages citizens and government to discuss budget constraints. The PB process provides an opportunity for government and citizens to discuss trade-offs on the use of scarce public resources vis-à-vis urgent and strategic investments.
- *Strengthen democratic practices:* Democratic systems are not always perfect. While the budgeting process has an annual decision-making cycle and a continuous execution process, governments are mainly held accountable for their decisions during election time. This time-lag can create favorable conditions for elite capture, patronage and clientelism. By strengthening the linkages between the whole budget process cycle and citizens’ participation, PB can improve democratic practices.

2.2. How is it implemented?

The diversity of participatory budgeting methodologies in local, regional, and also national government levels demonstrates its wide applicability. It is possible to identify some common principles without prescribing a single model. Country contexts and cultures will influence

variances in the mechanisms for participation, sophistication of institutional arrangements, legal framework, and degree of fiscal policy discretion.

1) Participatory process: In most cases, the PB process is organized around the annual or multi-year public budgeting process:

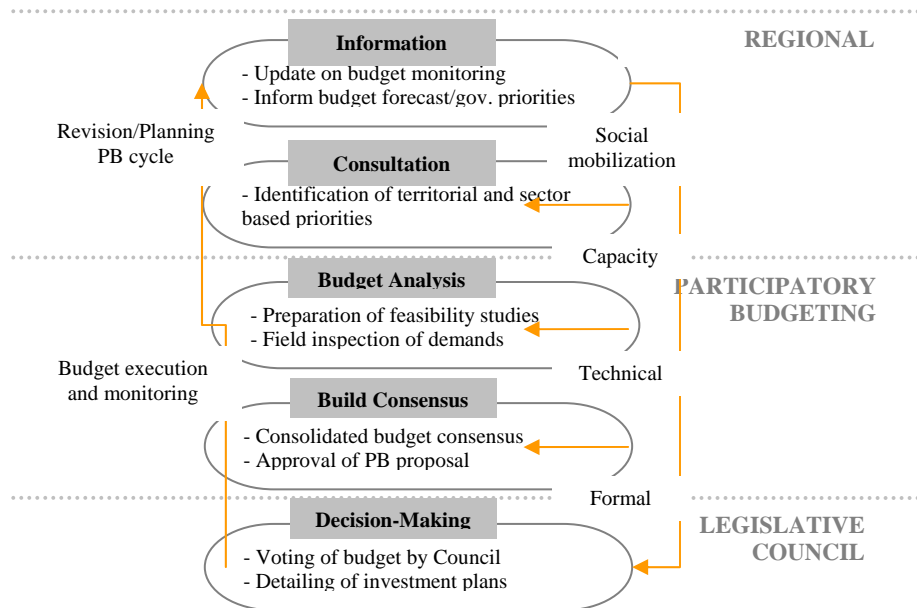


Figure 2: The Participatory Process of PB

- *Regional public meetings:* The participatory process cycle usually starts with regional meetings which are public hearings organized in small sub-divisions of the administrative territorial units, to bring the PB process closer to the citizens. Government representatives use these meetings to inform citizens about the PB rules and procedures provide an update of current budget execution, and share government priorities and revenue forecasts. A second round of meetings is organized to enable citizens to identify their priorities and elect delegates, to represent their concerns in the Participatory Budgeting Council. Community organizations meet independently to inform citizens about the PB activities, raise awareness, and mobilize participation around specific priorities.
- *Participatory Budgeting Council Meetings:* The elected delegates and government representatives form the Participatory Budgeting Council (PBC). The PBC has the mandate to negotiate all priorities voted during the regional meetings, and create the final participatory budgeting proposal. The citizens' delegates participate in capacity building activities to become more familiar with public expenditure management and to enhance conflict resolution skills. The delegates carry out field visits (*PB caravans*), to inspect all priorities. In parallel, the government carries out technical and financial feasibility studies for each proposal.
- *Legislative Council Meetings:* After a series of debates in the legislative council, a final PB proposal is presented officially to the Mayor. The Mayor submits the PB proposal to the Municipal Council who usually hold the legal mandate to approve the government budget. The legislative process is accompanied by strong social mobilization and active

engagement by PB delegates to ensure that the final budget text approved by the legislature fully reflects the PBC deliberations.

- *Monitoring.* Once the budget is approved, a PB monitoring committee is established to ensure oversight of the procurement and budget execution processes.

2) Resource Allocation and Investments Prioritization: The percentage of the total budget that will be deliberated by the PB process has to be determined. Usually the PB process covers the capital investment budget (or only a portion of it in some cases). Citizens deliberate over the total budget envelope in only a few municipalities. This would include salaries, maintenance, debts, and other resources coming from private-public partnerships and donors.

Specific resource allocation criteria are usually established to ensure equity in the budget allocation process. There are generally three basic criteria: (i) size of the population; (ii) indicators to measure access to services and infrastructure; and (iii) ranking of priorities defined by citizens.

- *In* Porto Alegre (Brazil), an elaborate formula has been developed to distribute the budget for capital investments according to the following criteria: the number of inhabitants in each PB sub-region; indicators to measure priority sector needs (i.e., basic infrastructure, social housing, paving, transport and accessibility, health, social assistance, education, leisure areas, sport, public lighting, economic development, culture, and environmental management); and investment priorities as expressed by the population.²

Population per Region Weight = 2	Access to service and infrastructure Weight = 4	Thematic Priority Weight = 5
> 90,001 = 4 points	> 76% = 4 points	First priority = 4 points
45,001 – 90,000 = 3 points	51% - 75.99% = 3 points	Second priority = 3 points
25,001 – 45,000 = 2 points	15 – 50.99% = 2 points	Third priority = 2 points
< 25,00 = 1 point	0.01 – 14.99% = 1 point	Fourth priority = 1 point

Table 2: Example of formula for distributing capital investment budget resources.

- Other countries have generated innovative mapping methods to allocate resources using geographic information systems (GIS) to map social, economic, and quality of life indicators. The municipality of Belo Horizonte in Brazil created a multi-dimensional indicator which maps and ranks the different PB regions according to quality of life. The areas which are economically better off (to the left) receive 10% of the PB envelope for capital investment, while priority areas with the lowest quality of life ratings (to the right) receive 56% of the total capital investment budget. Subsequently, citizens in each region prioritize projects to be included in the budget proposal for each specific region.

² For details, see the PB Statute of Porto Alegre available at <http://www.portoalegre.rs.gov.br/op>.

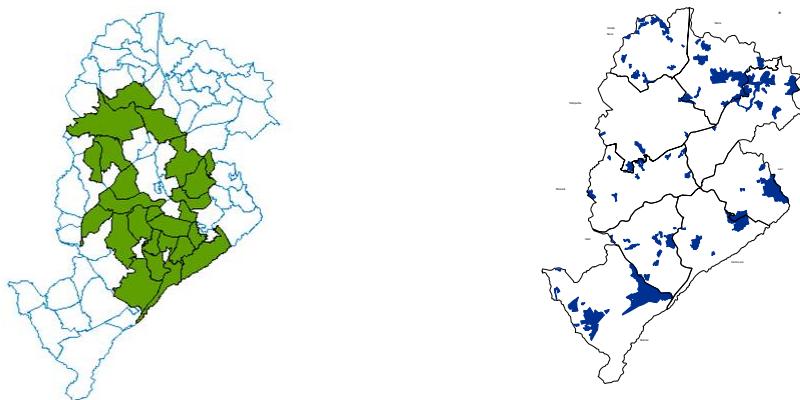


Figure 3: Example of Poverty Mapping

3) Communication, Information and Capacity Building: Effective communication strategies, access to information, and capacity building have a direct impact on the quality of participation, and on the overall success of the PB process. Informed citizens are the key to a successful PB process. Systematic and creative public campaigns can be conducted through the local press, vehicles with speakers, mass mailings, posters, leaflets, outdoor meetings, television, public and cultural institutions, theatre and role playing activities. Such campaigns raise civic awareness and provide citizens with a better understanding of the budget process and fiscal situation.

At the same time, government officials need to be prepared to coordinate, support and facilitate the PB process effectively. While this might involve considerable efforts particularly in large municipalities, smaller local governments face greater challenges in providing their citizens with reliable, timely, and user-friendly information.

2.3. What are the resources required?

Participatory Budgeting has been implemented with high degrees of sophistication, including professional communication campaigns and skilled facilitators for public meetings. PB has also been implemented with limited resources in rural settings where there are scarce human, technical and financial resources. Many municipalities can make use of their own staff and communication channels to conduct a PB exercise. Nevertheless, it is fundamental that the process is sustained by reliable information dissemination about the budget forecasts and execution, and continuous public campaigns about PB activities and results.

2.4. Where has Participatory Budgeting been implemented?

Participatory Budgeting was pioneered at the municipal level in Brazil in the late 1980s, when the country was experiencing unprecedented social mobilization for re-democratization and decentralization. At the same time, there was a crisis of government credibility. Some newly elected mayors facing serious fiscal constraints and high citizen discontentment with public services realized that engaging citizens in difficult decision making about resources could improve their poor public image. By 2000, approximately 140 municipalities in Brazil had adopted PB. Of these municipalities, 28% had fewer than 20,000 inhabitants, 32% had between

20,000 and 100,000, 31% had between 100,000 and 500,000, and 9% had over a half-million inhabitants³. By the end of the last administrative mandate (December 31, 2004), around 240 Brazilian municipalities from across the political spectrum are using similar mechanisms.

While PB has been implemented in Brazil for several years, different forms of participatory budgeting can be found today in many countries, including Brazil, Argentina, Uruguay, Chile, Peru, Dominican Republic, Nicaragua, El Salvador, Mexico, Spain, Italy, Germany, France, Belgium, Portugal, Switzerland, Albania, Bosnia and Herzegovina, Portugal, Switzerland, Cameroon, India, Sri Lanka, Indonesia, South Africa, and the Philippines. Most PB experiences are at the urban and rural municipal levels. Some provincial governments have recently introduced participatory budgeting in Latin America.

2.5. Strengths and Challenges

Strengths

- *Poverty reduction and social inclusion:* Recent studies reveal PB could promote the redirection of public resources towards the poorest neighborhoods, increasing access to public services and goods by traditionally excluded groups.
- *Empowerment:* Experience shows that PB can promote empowerment by increasing the voice of the poor. By providing incentives for civic engagement, civil society mobilization, and social learning PB can improve the conditions, norms and networks that enable collective action and strengthen social capital.
- *Social Accountability:* PB potentially helps governments become more responsive to people's needs. PB facilitates transparency and citizen participation in how budgets are allocated and executed.
- *Better Planning and Management:* PB can indirectly contribute to better sector and territorial planning, and management of public investments and service delivery. PB can also increase effectiveness of tax compliance by means of improving public understanding of how public resources are used.
- *Improve Credibility and Governance:* By increasing transparency and public understanding of the actual government fiscal constraints, PB can potentially reduce public mistrust of government and lack of credibility. In some cases, PB improved relations between the executive and the legislature, facilitating budget discussions and approval.

Challenges

Although PB has been widely disseminated, the mechanism is not a silver bullet that solves all management and governance problems. There are a number of challenges that governments have encountered when implementing PB. These challenges need to be carefully managed:

³ Source: Ribeiro and Grazia (2003), "Experiências de Orçamento Participativo no Brasil: Período de 1997 a 2000."

- *Raising false expectations:* When government is not transparent about fiscal information or cannot provide a budget forecast, citizens are unaware of the fiscal constraints and can demand services and goods than the government is not able to deliver. In many cases, governments have not been able to execute the PB process due to poor financial management, creating tensions that have undermined the sustainability of PB as a whole.
- *Quality of participation:* It is often challenging to include the most marginalized groups, the middle income classes, academia, and the private sector. The middle classes and the private sector usually have good access to public services and thus do not see the value added in PB activities. Marginalized groups often encounter a high cost to participating in PB (mainly in time and transportation). The knowledge disparities between the poor and the wealthy also affect the quality of participation and equity of final budget priorities.
- *Avoiding civil society cooptation:* The autonomy of civil society organizations can be undermined if PB practices are used to increase clientelism.
- *Overextending government capacity:* The government needs to invest resources and time to organize the PB activities and provide budget information. However, many governments lack the capacity to undertake these activities.
- *Tension with elected representatives:* Tension is often voiced by elected members of the legislature who fear losing their citizen representative power. As the budget arrives in the Municipal Council with a substantial degree of popular legitimacy, some legislators fear that their role in the budgeting process becomes a mere formality.
- *Sustainability:* Citizens have a tendency to abandon PB processes after their demands are met. Election periods usually undermine the quality of participation as discussions turn into political debates. Opposition parties are also less keen to mobilize their constituencies and support the PB process. Political changes in the administrations can potentially disrupt the PB process, particularly when PB is used as a political tool.

3. INDEPENDENT BUDGET ANALYSIS

Independent Budget Analysis (IBA) refers to analytical and advocacy work implemented by civil society and other independent organizations aimed at making public budgets transparent and at influencing the allocation of public funds.

3.1. Purpose

- *Improve information sharing and public understanding of the budget:* IBA serves to demystify the highly technical language of official budgets and increase transparency in the budgetary process.
- *Influence budget allocations:* IBA helps to inform citizens on the impact of budget allocations on their daily lives and to mobilize public opinion to pressure for greater equity in budget allocations.
- *Improve targeting of funds for vulnerable groups, including women and children:* IBA can help empower vulnerable groups by giving voice to their concerns and ensuring that funds address their needs more closely.
- *Initiate debates on sector specific implications of budget allocations:* IBA can help improve effectiveness and efficiency of public spending by making trade-offs explicit, helping to optimize the use of scarce public resources.
- *Influence revenue policies:* By analyzing the impact of taxes and tax reform on different groups in society, IBA can help ensure greater equity in revenue collection.

3.2. How is it implemented?

IBA generally involves:

- Building skills to understand and analyze the budget,
- Analysis of i) budget allocations and declared policy priorities, ii) trends in budget allocations over time, and iii) allocations to different groups, regions, sectors, using tools such as: benefit incidence analysis or tax incidence analysis,
- Disseminating information, and
- Building coalitions and alliances.

A wide variety of approaches are used. The quality of the technical analysis is crucial. Nevertheless, a balance needs to be maintained between producing exhaustive analyses and useful briefs that can be easily understood and disseminated.

3.2.1. Building skills to understand and analyze the budget: The capacity to understand and analyze the budget is a basic prerequisite for undertaking IBA work. In many countries, such skills may be in short supply, and therefore specific skills building efforts have to address different audiences. This would involve training and the development of guides and training materials for the organization conducting IBA. Training of a larger set of members from civil society organizations can increase the critical mass of analytical skills within civil society. Training and guides can target a wider audience including parliamentarians, journalists, and other stakeholders.

Two major activities are;

1. Developing budget guides
2. Delivering budget training

1) Budget Guides. A budget guide will generally include: an introduction to the general structure and cycle of the budget, a discussion of key budget issues, and a presentation of the budget decision-making process. : Such guides will vary from country to country.

- Ott, Katarina, ed. (2000). *A Citizen's Guide to the Budget*. Zagreb: Institute of Public Finance. A guide to understanding the budget of Croatia. The guide has been widely commented on in the media and used by parliamentarians.
- Namibia National Chamber of Commerce and Industry and National Democratic Institute for International Affairs (1998). *Understanding the National Budget of Namibia*. Windhoek: NNCCI and NDI. An introduction to Namibia's budget and budget process.
- Karnik, S.S. (1999). *Essentials of the Budget Process of the State Government*. Mumbai: Center for Budget Studies. A basic introduction to a state budget in India.

2) Budget Training: Training in budget analysis helps to increase the number of knowledgeable observers of the budget in civil society. Training may aim at improving understanding of the whole budget process, specific sectors, or geographic administrative entities, or other relevant sub-sections of the budget. The audience may include parliamentarians and journalists. Budget guides can be the basis for training materials.

For example the three-day intensive training course delivered by CIDE in Mexico had the objective of teaching participants how to conduct an analytic review of Mexico's budget. The course was designed for parliamentarians, legislative staff, journalists specializing in budget coverage, and members of NGOs. Specifically, the course focused on:

- Describing the political and legal context in which the budget is negotiated,
- Reviewing the operational framework of the budget,
- Providing tools for analyzing the macroeconomic and socioeconomic implications of the budget, and
- Offering tools for assessing the effectiveness of current budget policies.

3.2.2. Analysis

1) Analysis of budget allocations and declared policy priorities: Often budget allocations do not match declared government priorities. IBA can help inform parliamentary debates over the budget by shedding light on such disparities and providing parliamentary committees with detailed budget analysis that they would normally not be able to carry out.

- IBA has been an important tool for the monitoring the implementation of PRSPs. In Zambia, the Civil Society for Poverty Reduction, a network of approximately 100 civil society organizations, engaged in budget advocacy work after they found that the government's budget allocations for fighting poverty did not match the rhetoric in the PRSP.

- IBA is also widely used to analyze the extent to which government is using budgets to deliver socio-economic rights for children. This approach includes:
 - *Investigating the government's legal obligations* in the realm of budgeting for children's socio-economic rights: What are the obligations under international covenants and conventions that the country has signed on to (e.g. the International Covenant on Economic, Social & Cultural Rights, the UN Convention on the Rights of the Child, the African Charter on the Rights and Welfare of the African Child)? What does the constitution say?
 - *Analyzing government fulfillment of obligations*: How much is the government allocating to programs addressing children's socio-economic rights? Do the allocations discriminate against any children on the basis of race, gender, age, health or geographical location? Are allocations targeting the poorest of the poor? (Idasa 2002).

2) Analyzing trends in the budget allocations over time: Analysis of such trends illustrate the evolution of the government's commitment to solve problems in a given sector or to alleviate the poverty of given groups.

- In Malawi, the Justice Economic Network has provided an analysis of trends in the ration of health and education expenditures to GDP in its analysis of the 2005/2006 budget. An important finding is that while there is a steady growth in both ratios, the aid dependency ratio is also increasing – thereby increasing the vulnerability of the social sectors (Malawi Economic Justice Network 2005).

3) Analyzing allocations for different groups, regions, sectors:

Two important analytical tools are:

- i. Benefit incidence analysis and
- ii. Tax incidence analysis.

i) Benefit incidence analysis: Benefit incidence analysis looks into the distribution of governmental expenditures. It tracks to what extent public spending in the social sectors reaches the poor. The method calculates the amount by which a given group's income would have to increase if it had to pay for the service used.

Estimating the benefit incidence of public spending involves four steps:

1. *Estimating unit subsidies:* The unit subsidy is defined as total government spending on a particular service divided by the number of users of that service (for example, total primary education spending per primary enrollment). This information is usually obtained from government or service-provider.
2. *Identifying users:* Information users of a service is usually obtained from a household survey.
3. *Aggregating users into groups:* The most common grouping is by income (quintiles). This can show whether the distribution is progressive or regressive, i.e. whether a given service is primarily used by beneficiaries in the upper or lower income brackets. Other groupings can be relevant for policy purposes. These include: region, rural/urban location, occupation of household head, ethnicity or gender.
4. *Accounting for household spending:* Households sometimes incur out-of-pocket expenditures to gain access to subsidized government services. This information can give further policy insight into the extent of inequality in a particular sector.

The different demographic characteristics of the population should be taken into account when interpreting benefit incidence. For example, the share of primary education expenditures across income groups should be compared with the distribution of primary school-aged children in the corresponding income groups to get a more accurate impression of the benefit incidence of public expenditures on primary education for each income group (Demery 2003).

Benefit incidence analysis is used for gender-disaggregated public expenditure incidence analysis. This research technique compares public expenditure for a given program, usually with data from household surveys, to reveal the distribution of expenditure between women and men, girls and boys (UNIFEM 2005).

ii) Tax incidence analysis: Tax incidence analysis looks at the distribution of the tax burden, including indirect taxes which are usually less transparent than direct taxes (such as income and property taxes). Tax policies can have an important redistributive impact – comparable in size to the effects of the more commonly studied social sector expenditures. While benefit incidence analysis examines the distribution of the financial benefits from public expenditures, tax incidence analysis investigates the distribution of the financial burden of paying for public expenditures. Tax incidence analysis is an important tool for analyzing the expected financial impact of tax reform.

Tax incidence analyses focus on the share of taxes paid by different income groups. The data required includes: (1) a variable that defines the groups, and (2) an estimate of the taxes paid by each group. The most common source of these data is a nationally representative household survey such as a Living Standards Measurement Survey or a household income and expenditure survey, although summaries of these surveys, as published by national statistical agencies, might suffice if they are disaggregated according to the grouping of interest (Demery 2003).

3.2.3. Information dissemination

Information on the composition of the official budget is often couched in inaccessible technical language. An important contribution of IBA work is to explain the budget through the publication of budget briefs written in layman's terms assessing the implication of budget allocations for different groups or sectors.

Communication and active dissemination of information makes greater participation in the budgeting process possible. The information has to be properly framed to draw the attention and interest of the intended audience, whether it is the population at large, parliamentarians, or government officials.

The appropriate vehicle for disseminating information is likely to vary from country to country. Where literacy is low, it is more appropriate to work through community radios or television. In countries with limited or no freedom of information, the challenge is enormous and government approval may be needed ahead of the dissemination of any information.

Working with the media to disseminate information is often a crucial ingredient in a successful IBA initiative. Steps would include providing information in a timely manner and cultivating networks with journalists and media outlets. Some IBA work may include providing training to journalists in reporting on budget issues.

The Soros Foundation has published a guide for CSOs on budget monitoring that provides guidance on how to design and implement an information dissemination strategy (Schultz 2005).

3.2.4. Building coalitions and engaging in alliances

Coalition- and alliance-building is an important component of a successful strategy for influencing government budgets. Coalition-building among CSOs increases political clout and avoids the duplication of efforts. Sharing information and tasks among coalition members can increase the reach of IBA work. The building of a coalition can be undertaken by a CSO already working in the area. Alternatively, support from the outside can act as a catalyst.

Coalitions can engage in the building of alliances and networking with reform-minded government officials and parliamentarians, as well as with the media and donors. National independent oversight bodies such as audit institutions or ombudsman offices also can be natural, powerful allies. Alliances with members of parliament can serve to open the doors for CSOs to participate in budget debates. The identification of reform-minded champions within the government can be crucial in helping push reforms forward, with government reformers and

CSOs supporting each others' efforts (Schultz 2005). It is important, however, that such coalitions are not perceived as being co-opted by government actors.

3.3. What are the resources required?

Independent Budget Analysis requires budget analytical skills, an understanding of the technical language of budgets, and communication skills. These are skills that can be developed gradually, for example through the production of a budget guide. Costs and time required for IBA vary greatly depending on the scope of analysis and the availability of data.

3.4. Where has Independent Budget Analysis been implemented?

Budget analysis is a growing field of activity for civil society organizations across the world. Idasa in South Africa was one of the pioneers and received considerable support from the International Budget Project (IBP). The IBP was established by the Center on Budget and Policy Priorities in Washington, D.C. in 1997 in order to nurture independent budget organizations in developing countries. The IBP supports a network of civil society groups involved in budget analysis and transparency across the globe and promotes coalition building.

IBA is taking place in most regions of the world. IBP provides links to civil society groups conducting budget work in the following countries:

Albania	Lebanon
Argentina	Malawi
Armenia	Mexico
Azerbaijan	Mozambique
Bangladesh	Namibia
Bolivia	Nepal
Brazil	Nicaragua
Cameroon	Nigeria
Chile	Peru
Croatia	Philippines
Ecuador	Poland
Egypt	Russia
Germany	S. Africa
Ghana	Sweden
Guatemala	Tanzania
India	Uganda
Indonesia	USA
Israel	West Bank and Gaza
Kazakhstan	Zambia
Kenya	

3.5. Strengths and Challenges

IBA's strengths and challenges are outlined below:

Strengths:	Challenges
- increase transparency in the budget process	- uneven access to information
- enhance budget literacy of civil society at large	- budget analysis expertise is often unavailable at CSO level

- promotes improved targeting of budget allocations	- lack of follow-up on the part of government on recommendations of IBA
- promotes increased equitable distribution of public spending	- participation may be limited to certain groups or sub-sections of civil society

4. EXPENDITURE TRACKING

Expenditure Tracking enables civil society to monitor budget execution by tracking the flows of public resources for the provision of public service and goods. Participatory Expenditure Tracking aims at uncovering leakages in the system between the source and the destination, either in funds or in the delivery of good and services.

Two methods of expenditure tracking are discussed in detail:

- Public Expenditure Tracking Surveys and
- Input-tracking.

4.1. The Public Expenditure Tracking Survey

The Public Expenditure Tracking Survey (PETS) is a quantitative survey that tracks the flow of public funds to determine the extent to which resources actually reach the target groups.

The unit of observation is typically a service facility rather than a household or an enterprise. The survey collects information on transfer procedures, amounts and timing of released resources. When used along with qualitative surveys on consumer perception of service delivery, PETS can be very influential in highlighting the use and abuse of public money.

The use of PETS was pioneered in Uganda in 1996, where PETS was used to track the amount budgeted for schools and clinics (Ablo and Reinikka 1998).

4.1.1. Purpose

PETS is used to:

- Collect evidence on leakages in the transfer of funds and corruption,
- Detect delays in transfers, and
- Pinpoint bureaucratic bottlenecks in the flow of resources for service delivery.

PETS data can be used for multiple objectives. First, it can serve as a simple diagnostic tool in the absence of reliable administrative or financial data. Second, it can provide data for empirical studies on governance, decentralization, and cost-effectiveness. While such data on frontline service delivery is rare, comparative PETS data can be an invaluable source of cross-country information on service delivery.

4.1.2 How is it implemented?

The following steps illustrate PETS implementation methodology:

1. Determine the services that are being tracked, and the scope of the effort.
2. Carefully assess the various characteristics that can impact the outcome of the survey before undertaking the design and sampling of the survey.
3. Prepare the ground work for actual survey efforts, including training of people who will conduct the surveys.
4. Design the survey formats, gather and analyze the data.
5. Identify the dissemination targets and channels, including, for example, posting synthesized information on public notice boards.
6. Discuss findings with citizens and policy makers for any necessary corrective action that may need to be taken based on the findings of the survey.

4.1.3. Where has the Public Expenditure Tracking Survey been used?

- Peru (2002): PETS study of the education sector (Instituto Apoyo 2002).
- Ghana (2000): Expenditure tracking based on data collected at facility, district, and central level in primary health and education (Ye and Canagarajah 2002).
- PETS has also been used in several other countries such as Georgia, Peru, Bolivia, Laos, Zambia, Chad, Mozambique, Rwanda, Madagascar, Nigeria, etc.

4.1.4. What are the financial resources required?

The main expenditures include services for the preparation of the questionnaire, the actual execution of the survey; data compilation and analysis. Other expenses would include the cost of information dissemination and the cost of mobilizing citizen groups to actively engage with agencies to work on improvement of service quality.

4.1.5. Strengths and Challenges

Strengths

- PETS is a useful tool for understanding problems in budget execution and service delivery.
- PETS provides data from multilevel perspectives which is important and typically unavailable from simple school or facility surveys (which are essentially local level surveys).
- District and frontline provider perspectives are often forgotten at central level and PETS can address this gap.
- The wide scope of the PETS representative sample provides a credibility that is not achieved through small-sample studies or institutional reviews.
- PETS enables the validation of administrative data (financial and output).
- PETS can provide a basis for monitoring of changes over time.
- The PETS surveys provide data for research that can improve understanding of the determinants of corruption or poor service delivery.

- The process of designing and implementing the survey is useful for understanding institutional and procedural arrangements for budget execution and service delivery.

Challenges

- Surveys only provide part of the answer, the following issues are missing
 - Inter and intra-sectoral allocations
 - Link with outcomes remains a challenge
 - Budget analysis and social impact analysis are still important and provide value added data that is not captured through PETS
- Surveys should supplement rather than supplant routine information, control, and integrity systems
- Surveys provide information but don't necessarily result in action and change
- Lack of information about the scope and nature of problems are not always the primary constraints to improving PEM and service delivery
- There needs to be continuity and links with efforts at strengthening institutions and routine PEM systems
- The link with community and other local stakeholders can be difficult to achieve – it is therefore important to use findings to strengthen local transparency and accountability mechanisms
- Getting quality data can sometimes be tricky, therefore it is important to field test and ensure quality control in the field and data entry procedures.

4.2. Input-tracking

Input-tracking refers to the monitoring of the flow of physical assets and service inputs from central to local levels.

Data on expenditure flows from central to local levels may not be readily available in many countries. One way to overcome this constraint is to track the physical assets and service inputs of a given community or service facility with the original entitlements (reflected in national budget, project documents, or contracts). Physical assets such as school books, class furniture, drugs, cement, etc. and service inputs (i.e. staffing) can be easily monitored by citizens, user groups or civil society organizations. The main distinction between PETS and input tracking is that PETS focuses on physical assets and service inputs, while input tracking focuses on financial flows.

Though we use the term “input tracking,” we are actually referring to input monitoring. Tracking the flows of inputs from central to local level is a difficult task, often beyond the capacity of civil society organizations. Monitoring of inputs received at the facility level is often more feasible.

4.2.1. Purpose

Input tracking has proven to be a powerful tool to gather and publicize information on the availability and/ or use of key inputs for services or public investments. Input tracking helps make procurement and contracts of goods and services more transparent. For example the data on actual equipment delivered to local facilities is compared to national norms, standards or regulations on expected provision of equipment: input tracking provides information whether the equipment was actually delivered. This helps shed light on any leakages or misplacement of equipment.

By bringing results into the public domain, input tracking helps raise awareness of citizen and user groups on entitlement levels and any “equipment gap,” which directly affects the performance of institutions. The results also shed light on possible sources of leakage, misuse, systemic delays, etc. As such, input tracking can enhance transparency and accountability in service provision facilities, micro-project implementation and in local public investments.

Input-tracking can be a stand-alone activity, for example, it could be used to assess the availability of key inputs for institutions in a certain location or geographic area.

Input tracking may be conducted as a component of a broader social accountability activity. Input tracking can be incorporated as part of citizen report card exercises, where the information is used to validate the feedback from users on the accessibility, quality and satisfaction with the services received.

In the case of a social audit for example, a CSO may draw on local residents in an input tracking exercise to conduct an inventory of inputs received under a public works program, and then compare and contrast the findings with the inputs listed in contracts or project documents.

Input tracking exercises have often led to revealing findings such as:

- considerable leakages in transfer of in-kind inputs such as text books from central ministry to local facility level;
- corruption in public works projects (e.g. fewer hand-pumps delivered than contracted for); and,
- substandard quality of public works (e.g. cement concrete layer in streets found to be sub-standard after digging).

4.2.2. How is it implemented?

Input tracking gathers information from users/beneficiaries through surveys. This information is then compared with the entitlements or expected inputs and what is actually available. For example, an input tracking exercise will gather information on:

- physical observation or inventories of available inputs at facility level for goods such as drugs, school books, furniture, etc.;
- shipment/ delivery information of particular inputs, e.g. text books, drugs, etc.;
- allocations made to a particular sector, region or project;
- entitlements as specified under a policy/project document (e.g. national norm for children per classroom).

In terms of variables, input tracking usually analyzes the availability of a smaller number of key inputs, critical for the quality of service delivery. Input tracking exercises can cover only a few facilities, either a full district sample, or a statistically representative sample basis.

An important feature, as with all social accountability mechanisms, is the dissemination of the findings in the public sphere and their use to influence decision making. Depending on the goals and the coverage of an input tracking survey, information can be disseminated through information boards, newsletters, radio or press conferences to publicize survey results.

4.2.3. Who Implements Input Tracking?

Input tracking may be implemented by CSOs at the local, regional and/ or national levels, who undertake a beneficiary survey to shed light on leakages in a given sector. Alternatively, CSOs and communities can work together at the local level to design an input tracking card. This may occur through the initiative of a CSO or within the framework of a donor-financed project. Governments may also find it fruitful to collaborate with CSOs that can help monitor transfers of inputs from central to local levels. In that case, CSOs may be invited to track the whole input delivery process, from initial bidding to final delivery.

4.2.4. Where has input tracking been used?

Input tracking has been frequently used as a component of social audits, community score cards or citizen report cards processes.

Examples

India

An input tracking exercise was conducted as part of a social audit of development works undertaken by the Engineering Department of the Municipal Corporation of Delhi by the NGO Parivartan in collaboration with local residents of two resettlement colonies between April 1, 2000 and March 31, 2002. The exercise uncovered serious leakages in works pertaining to construction of roads, lanes and drains, and installation of hand-pumps. Only 10 hand-pumps were installed, in contrast to the 29 pumps mandated in the contract. In several locations, the cement concrete layer was found to be only 5 cm deep after digging, in contrast to the 10 cm billed. Local area committees have now been set up to monitor the execution of public works, and public officials have become more responsive in their dealings with citizens.⁴

⁴ For more information, go to <http://www.parivartan.com/Home.asp>.

Bangladesh

A survey on the availability and quality of textbooks was conducted by Transparency International Bangladesh (TIB) in 2001 in response to a textbook crisis. The school year began with no textbooks available because the sole supplier failed to deliver them on time. After TIB published their report, the government filed a case against the corrupt institutions responsible for the crisis. Since then, the problem has not recurred.⁵

Philippines

In the Philippines, corruption in textbook procurement had resulted in the shortage of textbooks in many public schools. The National Citizens Movement for Free Elections (NAMFREL), an NGO network, engaged in a textbook counting program, to assist the Department of Education (DepEd) in monitoring the timely delivery of the correct number of textbooks to the district and high school levels. The NAMFREL CSOs observed the bidding process and the negotiations between winning suppliers and the DepEd. They also monitored the terms and schedules for delivery, and inspected the printing, binding and packaging of the textbooks in the warehouses. During the delivery phase, CSO participation included monitoring the meeting of deadlines, the condition of the delivered goods, and the accuracy of the book counts. A post-evaluation workshop looked into concerns such as storage, damage, sufficiency of supply, and the relevance of content in the textbooks. For the first time, by November 2003, the entire procurement of textbooks was carried out in 12 months, as compared to the former 24-month timeline. A survey named DepEd as one of the five most corrupt government agencies. A later survey done by the same survey institution found that DepEd was one of the five agencies doing the most to address corruption.⁶ This tracking exercise received financing from the World Bank.

4.2.5. Strengths and Challenges

Strengths	Challenges
- enhances transparency in the flow of (in-kind) resources from central ministries to facility level	- difficulties in access to information on entitlements, contracts, project documents
- exposes and reduce corruption and mismanagement	- lack of follow-up on the part of government
- improves the delivery of public works/services at a relatively low cost	- the process requires time and organizational efforts
- strengthens the capacity of communities in participatory local monitoring	- risk of disinterest among stakeholders if findings are not acted upon

⁵ For more information, go to <http://ti-bangladesh.org/about/index.htm>.

⁶ For more information, go to <http://www.namfrel.org>.

5. PARTICIPATORY PERFORMANCE MONITORING

Participatory Performance Monitoring refers to the involvement of citizens, users of services, or civil society organizations in the monitoring and evaluation of service delivery and public works.

Participatory Performance Monitoring can make an important contribution to improving the quality of service delivery and reducing corruption and leakages in the system. Three commonly used methods of participatory performance monitoring are described in this section:

- Citizen report cards
- Community score cards
- Social audits

5.1. Citizen Report Cards

Citizen Report Cards (CRCs) are participatory surveys that solicit user feedback on the performance of public services. CRCs can significantly enhance public accountability through the extensive media coverage and civil society advocacy that accompanies the process.

5.1.1. Purpose

Citizen Report Cards are used in situations where demand side data, such as user perceptions on quality and satisfaction with public services is absent. By systematically gathering and disseminating public feedback, CRCs serve as a “surrogate for competition” for state-owned monopolies that lack the incentive to be as responsive as private enterprises to their client’s needs. They are a useful medium through which citizens can credibly and collectively ‘signal’ to agencies about their performance and advocate for change.

5.1.2. How can this be implemented?

Specific CRC methodologies may vary depending on the local context. A clear pre-requisite is the availability of local technical capacity to develop the questionnaires, conduct the surveys and analyze results. There are some basic steps that apply to all CRC methodologies.

1. Deciding on agencies/ services to be evaluated;
2. Identification of scope and key actors that will be involved;
3. Design of questionnaires in a manner that is simple enough for ordinary citizens to understand;
4. Careful demographic assessment to select the appropriate sample and size for survey;
5. Raising awareness of the survey respondents to the process;
6. Providing training to the individuals involved in conducting the survey;
7. Analyzing the data: compilation and analysis of the responses to survey questionnaires;
8. Dissemination of findings with due consideration of the power relationships and political economy of the situation; and,
9. Institutionalizing the process of providing citizen feedback to service providers on a periodic basis.

5.1.3. Where have Citizen Report Cards been used?

CRCs have been used at the national and/or local levels in the following projects:

- Philippines: CRCs conducted as a basis for performance based budget allocations to pro-poor services (World Bank 2001),
- India: Cross-state comparisons on access, use, reliability and satisfaction with public services (Paul, n.d.). An impact assessment of the use of CRCs in Bangalore showed that as a result of the public attention received by the publication of the results of the survey, significant efforts were made at improving quality of services and infrastructure. There was an increase in satisfaction with services from 1993/94 to 1999. The percentage of users satisfied with services increased from 10.5% to 40.1%, while the percentage of dissatisfied users declined from 37.5% to 17.9% (World Bank 2005).
- Ukraine: The World Bank funded People's Voice Project which has used CRCs to track local government quality of service delivery. (Monastyrski 2004).

5.1.4. What are the financial resources required?

The main costs associated with CRCs include the preparation of the questionnaire, the actual execution of the survey; data compilation and analysis, information dissemination, and mobilizing citizen groups to actively engage with agencies to work on improvement of service quality.

5.1.5. Strengths and Challenges

Strengths

- CRCs can be used to assess either one public service or several services simultaneously.
- The feedback can be collected from a large population through careful sampling.
- CRCs are quite technical and thus there may not be a need for a major citizen mobilization effort to get the process started.
- Perceived improvements in service quality can be compared over time or across various public agencies involved in service provision.

Challenges

- CRCs require a well thought out dissemination strategy so that getting public agencies take note of citizen feedback and take the required action to correct weaknesses.
- In locations where there is not much technical capacity, CRCs may be difficult to design and implement.
- If there is an error in sampling, the quality of service may not be reflected in the survey results.

5.2. Community Score Cards

The Community Score Card (CSC) process is a community based monitoring tool that is a hybrid of the techniques of social audit and citizen report cards. Like the citizen report card, the CSC process is an instrument to exact social and public accountability and responsiveness from service providers. By linking service providers to the community, citizens are empowered to provide immediate feedback to service providers.

5.2.1. Purpose

The CSC process uses the “community” as its unit of analysis, and is focused on monitoring at the local/facility levels. It facilitates community monitoring and performance evaluation of services, projects and even government administrative units (like district assemblies). Since it is a grassroots process, it is also more likely to be of use in a rural setting.

The CSC solicits user perceptions on quality, efficiency and transparency. This includes:

- tracking inputs or expenditures (e.g. availability of drugs),
- monitoring the quality of services/projects,
- generating benchmark performance criteria that can be used in resource allocation and budget decisions,
- comparing performance across facilities/districts,
- generating direct feedback mechanisms between providers and users,
- building local capacity, and
- strengthening citizen voice and community empowerment.

5.2.2. How is CSC implemented?

An effective CSC undertaking requires a combination of the following:

- understanding of the socio-political context of governance and the structure of public finance at a decentralized level,
- technical competence of an intermediary group to facilitate process,
- a strong publicity campaign to ensure maximum participation from the community and other local stakeholders, and
- steps aimed at institutionalizing the practice for iterative civic actions.

The specific steps for the CSC process include:

1. Identify the scope of the effort, and the sectors and facilities that are going to be evaluated;
2. Develop the Input Tracking Scorecard -- identify the key inputs that will be tracked;
3. Develop the Community Generated Performance Scorecard -- in consultation with community members, develop the criteria for measuring performance of the facility;
4. Generate Self-Evaluation Scorecard by Facility Staff -- engage with staff at the facility and develop key performance indicators collaboratively;
5. Arrange an “interface” meeting between the users and facility staff to exchange findings and jointly agree on action points;
6. Develop scaling up and institutionalization strategies if appropriate.

5.2.3. Where have Community Score Cards been used?

A recent effort in the Gambia serves as an example of application of the CSC process for evaluating and monitoring the effectiveness of poverty reduction strategies (The World Bank 2005). The CSC process focused on health and education sectors and involved nearly 3,500 stakeholders. Representatives of the communities and service providers identified the key issues and jointly discussed how to improve the quality of services. There are number of other examples where CSCs have been applied, including Ghana, Malawi, Tanzania, Zimbabwe, and Sri Lanka.

5.2.4. What are the financial resources required?

The main costs include the preparatory ground work, and conducting focus group discussions. Careful thought needs to be given to the cost of information dissemination and mobilizing citizen groups to actively engage with agencies to work on improvement of service quality. The cost will also depend on the country in which this is being applied, whether the activity is conducted in urban or rural areas.

5.2.5. Strengths and Challenges

Strengths:

- This approach can be conducted for one public service or several services simultaneously.
- This is a community level process which brings together service providers and users to discuss possible ways of improving service quality.
- Perceived improvements in service quality can be compared over time or across various public agencies involved in service provision.

Challenges:

- CSCs rely on good quality facilitators which may not always be available.
- Reaching out to stakeholders before beginning the score card process is critical, but may not always be feasible.
- In locations where there is not much local technical capacity, CSCs could be difficult to design and implement.
- CSCs cannot be easily applied to large geographical areas.

5.3. Social Audit

A Social Audit (sometimes also referred to as Social Accounting) is a process that collects information on the resources of an organization. The information is analyzed and shared publicly in a participatory fashion. Although the term “Audit” is used, Social Auditing does not merely consist in examining costs and finance – the central concern of a social audit is how resources are used for social objectives.

5.3.1. Purpose

The scope of social audits may differ. They may be used for investigating the work of all government departments over a number of years in several districts. They may also be used to manage a particular project in one village at a given time. Most social audits will usually consist of the following activities and outcomes:

- produce information that is perceived to be evidence-based, accurate and impartial,
- create awareness among beneficiaries and providers of local services,
- improve citizens' access to information concerning government documents,
- be a valuable tool for exposing corruption and mismanagement,
- permit stakeholders to influence the behavior of the government, and
- monitor progress and help to prevent fraud by deterrence.

5.3.2. How is it implemented?

Social Audits methodologies vary considerably and are influenced by the following: the country context; the availability of information, and the legal and political framework.

In general, a Social Audit would include the following steps:

1. Definition of Objectives

The objectives of the Social Audit exercise should be clearly delineated. As a first step, one should identify the relevant agencies/projects that will be subjected to audit, the time frame for the audit, and the factors/indicators that will be audited..

2. Identifying Stakeholders

The stakeholders should be identified and included in the whole process. The stakeholders should be a mix of government actors from different levels, service providers and/or contractors, representatives of civil society organizations, beneficiaries, and workers of the service providers or contractors. Special consideration should be given to marginalized social groups.

3. Data collection

Social Audits use a combination of different methods for obtaining the relevant data including interviews, surveys, quality tests, compilation of statistics, case studies, participant observation, evaluation panels, gathering relevant official records and extracting relevant information from existing data of various sources. This is a crucial stage in the process but is often difficult and frustrating since the agencies under investigation may not have kept records properly or may be unwilling to provide the such records. It is important to include the officials from the agencies that are being evaluated since officials will be more willing to provide information if they are included and gain and understanding of the potential benefits of the process.

Quality tests may be expensive to conduct and not feasible given budget constraints. In cases where quality tests were conducted (e.g., testing the quality of the cement used in a construction or the bitumen premix for a road), they often produced hard evidence of resource misuse.

The process of collecting data is extensive and takes up a lot of time. Audit Committees in each community can be made responsible for interviewing representatives such as the Municipal Mayor, the head of Procurement and Contracts Unit, and for visiting the sites (roads, buildings etc) and collecting information on the project outputs.

4. Data analysis/collation

Deciphering official records can be challenging and complex. The information gathered through different methods and from different sources should be summarized in one comprehensive document that is easy to understand for everyone who is involved in the process. For the data to be user-friendly, it will have to be converted.

5. Distributing and getting feedback on the information

The findings from the audit are provided to the stakeholders for feedback. Citizens who worked on project sites play an important role in this step since they can verify the figures relating to material and non-material resources stated in the project documents. This information exchange provides an opportunity for building civic momentum and publicizing the public hearing. Some social audit initiatives have used creative media such as songs, street plays, and banners to explain the process and advertise for the public hearing.

6. The Public Hearing

If the area under consideration is large, several public hearings should be held since it is important that the location is convenient and accessible so that all constituents can attend. At the beginning of the hearing, the rules of conduct are explained to the participants to avoid conflict. After workers or residents have described social audit findings, which can include evidence of corruption, inefficiencies in utilization of funds or poor planning, public officials are given adequate opportunity to justify their performance in projects. Marginalized groups should be actively encouraged to contribute their points of view. Public hearings as a stand alone activity are discussed under “Other Tools” at the end of this chapter.

7. Follow-up

Following the public hearing, the final social audit report will be written up. This will include recommendations for the government regarding actions to address specific instances of corruption and mismanagement. Copies of the report should be widely disseminated to government officials, the media, participants involved in the process and other organizations deemed relevant to the issues at stake. Key findings and recommended actions should be disseminated in written and oral formats.

5.3.3. Who implements the Social Audit?

The steps described above may differ depending on the agency and the available resources. In some countries, the governments periodically carry out social audits for self evaluation. In many developing countries however, civil society organizations have initiated the social audit process to hold government accountable for its actions. Depending on the scope of the audit, different CSOs, research institutes or government agencies may work together under the direction of one lead institution. The choice of the implementing agency is crucial for the success of the auditing process. The organization should be perceived as being impartial and above party politics by all groups involved in the process.

5.3.4. Where have Social Audits been used?

Social audits have been applied in many countries. While social audits have sometimes been used to investigate the quality of services such as the police, customs or schools, the majority of social audits have focused on public works. The timeframe under investigation typically ranges

from two to five years. social audits can be employed after a project is finished and during the planning and implementation phase. Auditing during the planning or implementation phase is often not feasible since it requires close cooperation with the government agency that will be audited. However, when it is possible, auditing during the planning phase is valuable as it has the advantage of *preventing* inappropriate acts by monitoring decision making, bidding, contracting and execution. Social audits that are conducted after the project is finished can be carried out independently of a strong willingness of the agency under scrutiny although a minimum level of cooperation is often required for obtaining the necessary documents, especially if there is no access to information legislation.

Public works social audits have often produced the following findings:

- works that are paid but have not taken place, i.e. roads or wells exist only on paper,
- work is done only in part (only a fraction of the amount stated in the records is delivered or only a part of the tasks agreed on are completed)
- work is done in worse quality than original quality specified in the contract
- work that is done is billed twice and payments are made twice
- muster rolls include “ghost workers” (people who are dead, have long left the village, have never worked on the project etc. appear on pay rolls)
- the wages actually paid are considerably below what is stated in the records

5.3.5. Strengths and Challenges

Strengths:	Challenges
- improve transparency of public works/services	- preventing elite capture
- expose and reduce corruption and mismanagement	- there is no legal obligation for the government to act on the findings
- improve the quality of public works/services	- the process requires time, costs and significant organization efforts
- strengthen the capacities of communities in participatory local planning	- possibility of manipulating stakeholder views

Another important Challenge: Assuring credibility of the data and using the data wisely:

The quality of the data gathered and the perception of impartiality of the implementing organization is absolutely crucial for the success of the process. This will depend on several factors:

- Data should be gathered systematically and consistently from households, communities and the service/project sight under consideration.
- To ensure consistency, conduct training for data collectors so that they apply a consistent data gathering methodology.
- Special training will usually be necessary to enhance the data collectors’ understanding of technical issues like procurement and contract laws or project budgets.
- Make sure to cover an adequate number of different groups.
- Include records of official data where relevant and feasible.
- The rural poor have to be given due protection so that they do not fear reprisal if they voice their concerns.

- Provide internal checks on consistency and validity of the data before findings go public
- Avoid finger-pointing in the reports -- a social audit is intended to focus on system flaws and program content rather than on individuals or organizations
- Choose respected people from the community that are above party politics as facilitators for the public hearing
- Be alert about cronies bribed by officials to spread disinformation or intimidate residents who provide relevant information

6. OTHER METHODS AND TOOLS

This section will provide a brief explanation of additional methods and tools that have been used for social accountability activities. The methods and tools that have been covered here include Citizens' Juries, Public Hearings, Community radio, Transparency portals, Citizens' Charter, and Ombudsman. There are many other ways to strengthen social accountability, and this list is not exhaustive.

6.1. Citizens' Juries

6.1.1. What is a Citizens' Jury?

Citizens' juries are a group of selected members of a community that make recommendations or action proposals to decision-makers on complex issues after a period of investigation on the matter. Citizens' juries are one of several deliberative participatory instruments that have been used to supplement conventional democratic processes in both developed and developing countries. The goal is to improve the quality of decision-making and increase the likelihood that policy formulation and implementation will be more legitimate, effective, efficient and sustainable.

6.1.2. Purpose

The process is often used to clarify and identify issues prior to policy implementation. The process can be particularly helpful to address problems of democratic deficits in particular institutional settings, with a view to enable citizens input in the decision-making processes of unelected government bodies. This helps to ensure that knowledge and policy processes respond more adequately to both local realities and local definitions of well-being and progress. As such, Citizens' juries provide a link between policy makers and citizens.

6.1.3. How is it implemented?

A Citizens' jury is normally made up of 12-50 people to hear evidence and make recommendations on issues that are of a complex nature. The jurors are expected to develop a shared view of the question/s they have been asked to address. After calling and cross-examining witnesses and considering the evidence, the Jury has the opportunity to explore the issue in detail and then make informed recommendations. Typically, a citizens' jury consults between 30 and 50 hours in the course of a week up to several months, depending on the issue concerned and availability of information.

6.1.4. Who implements it?

Citizens' juries (CJ) can be initiated either by civil society organizations who feel that citizen views on a given topic are not sufficiently taken into consideration or government authorities that want to consult with citizens before taking a decision.

The jury's sessions are usually overseen by an 'Oversight Panel' - a group of external observers or stakeholders. This panel may include representatives of the international donor community,

civil society organizations or members of marginalized groups. The composition of this panel has to be carefully balanced to include a broad range of interests and perspectives. The role of the panel is to monitor and evaluate the fairness and credibility of the entire process. This is an important way of ensuring that the methodology is trustworthy and not captured by a group with a particular perspective or vested interest.

6.1.5. Strengths and challenges

Strengths:	Challenges
- selectivity of the process allows for targeting marginalized groups and increasing their voice	- only a small number of people can participate
- members of the jury explore the topic in depth and produce a <i>well-informed</i> decision/recommendation	- involves considerable costs for participants and those who organize the CJ
- the small size of the group allows for in-depth discussion of the issues and extensive consideration of all participant views	- in order to arrive at informed decisions, the jury needs access to relevant, impartial sources of information and obtain accurate answers from the witnesses they question
- since the members of the juries will acquire a substantial degree of expertise in the process, their opinions and recommendations have better chances to be considered by the decision-making body	- there is no legal obligation for the authorities to act on the recommendations of the CJ

6.1.6. Where have Citizens' Juries been implemented?

A well known example of a Citizen Jury is the *Citizens Jury on Food and Farming Futures for Andhra Pradesh* conducted in 2000 by The Andhra Pradesh Coalition in Defense of Diversity and partners.

The Jury discussed the government's Vision 2020 -- a rural development plan that proposes to rapidly increase modernization and to introduce production-enhancing technologies in farming and food processing, to reduce the number of people on the land from 70% to 40% by 2020. The jury opposed the government plan since they could see no future for the land and its people in what would be an ever-increasing integration of the state of Andhra Pradesh into the global economy through trade and investment rules, privatization and new technologies. The jury members felt that the government was concerned with raising revenues by increasing cash cropping without taking the environment and poor people into consideration.

The jury articulated an alternative a grassroots vision of food, farming and rural development. The use of chemicals, GM crops, advanced technology and growing of cash crops for export were the core issues of concern.

The jury included the following items in its final statement:

"We desire:

- A switch to a system of farming that does not need toxic chemical pesticides
- Diverse native forests instead of monoculture plantations (e.g. eucalyptus)
- The continued integration of livestock in our agriculture (including goats)
- Practices that maintain soil strength - (including livestock/farmyard manure /mixed cropping, cover crops, neem cake, groundnut husk)
- Food and farming for self reliance and community control over resources
- Agricultural systems that require low investments
- Indigenous agriculture - including an appropriate combination of silt, farmyard manure, traditional seeds, improved seeds, mixed/rotated cropping, farm-saved seed, and control over seed selection
- The maintenance of the variety and diversity of our crops and animals livestock
- Local outlets for produce, and local sources of inputs
- The formation of representative organizations of farmers should be facilitated
- That we can be linked up to farmers in different regions
- That all employees of the state should be accountable to us - including forest officials
- That the government should be responsible for providing basic services such as drinking water, monitoring prices, compensation in case of loss of life in agriculture, giving loans to small, marginal and landless farmers, and banning spurious pesticides
- That foreign aid (from white people) should follow this vision and benefit the poorest.

We oppose:

- Labour-displacing and soil-destroying mechanization
- GM crops - including Vitamin A rice and Bt cotton
- Wasting money on research and development into inappropriate technologies that could instead be diverted to help us achieve our vision
- The proposed reduction of those making their livelihood from the land from 70 to 40 per cent in Andhra Pradesh
- Loss of control over medicinal plants including their export”

6.2. Public Hearings

6.2.1. What is a public hearing?

Public hearings are formal meetings at the community level where local officials and citizens have the opportunity to exchange information and opinions on community affairs. A typical example would be public hearings of community budgets.

6.2.2. Purpose

These meetings are open to the general public and are therefore an important tool for citizens to raise their concerns in front of elected officials and bureaucrats on the one hand and an important feedback mechanism for the officials to gain a better understanding of the citizens’ experiences and views on the other hand. Public hearings are often one element in a social audit initiative.

6.2.3. How is it implemented?

The following is a suggested list of things that needs to be considered while using public hearings as a social accountability tool.

1. Resources: Sufficient financial and labor resources need to be set aside for conducting the promotional campaign, the hearing and any follow-up activities.
2. Task force: Public hearings involve a great deal of planning and work. A task force (including representatives from all stakeholders) should be responsible for the implementation.
3. Timely and widespread publicity for the public hearing: The event has to be well-advertised in the community to allow people to discuss the issues under consideration with friends and family beforehand. This ensures the inclusion of views even of people unable to attend the meeting. A variety of public promotional techniques (advertisement, billboards, brochures, direct mail, feature stories, news conferences/releases, newsletters, posters, special events, word of mouth, radio broadcast etc.) should be used to attract different audiences. Essential information should be distributed well beforehand and again during the meeting.
4. Setting ground rules for participation: Ground rules should be designed and explained to the participants in order to keep the discussion productive. When setting these rules one should consider the different roles of those involved, the time frame for discussing each issue, the time each individual will be allowed to speak and how often, how the input will be used both during the meeting and for the follow-up.
5. Choice of facilitator: A professional and impartial facilitator capable of handling conflict and enforcing ground rules is crucial for the success of the hearing. A good facilitator will increase the likelihood that citizens and officials will overcome their mutual suspicions and openly discuss the issues at hand.
6. Selection of issues, time and location: The issues of the hearing should be of great relevance to the community and conveyed in a way to attract a large turnout. Time and location are equally important to ensure broad attendance. If available, audiovisual equipment should be used to ensure that participants can see and hear properly.
7. Follow-up: The organizers should summarize the hearing in an (impartial) report submitted to the public and the sponsors as soon as possible after the hearing. If individuals or officials agree in the public hearing to take action, they should report on their actions and the task force should monitor the government's action on such commitments.

6.3. Community Radio

6.3.1. What is Community Radio?

Community radio is a radio station with the following distinct characteristics:

- Community radio is an interactive medium of communication that offers a lot of opportunity for listeners to participate.
- It is distinct from other forms of broadcasting, as it is a non-profit service.
- It is owned and managed by a particular community, (community can be territorial or geographical - a township, village, district or island. It can also be a group of people with common interests, who are not necessarily living in a defined territory.)
- It deals with local issues in local languages and cultural context, relating to local problems and concerns. Its programs are based on audience access and participation and reflect the special interests and needs of the community.
- It is especially suited to help poor and illiterate populations be heard, be informed, learn and participate in a dialogue.
- Community radio programs are low cost both for the user and the producer.

6.3.2. Purpose

Community radio by itself is not a social accountability tool. Its accessibility, flexibility and affordability, make it particularly useful for achieving social accountability outcomes.

Access to and distribution of information is a key issue for the effective implementation of social accountability initiatives. Community radios can play a crucial role in this process. Some communities have managed to bring about important social changes and development initiatives as a result of well targeted distribution of relevant information and a thorough discussion and debate of issues broadcast by their own radio station. For example, community radio has been employed in Malawi to hold contractors of public works accountable for the quality of their work. The radio program broadcasted the details of the contract so that the community was informed about what the contractor was supposed to deliver. After completion, the program reported on the satisfaction with the results. Through the program, communities became aware about which were more reliable contractors and the ones that did not provide satisfactory services.

6.4. Transparency Portals

6.4.1. What are transparency portals?

Transparency portals are websites that publish public financial information including budget law, budget manuals, and definitions of budget-related technical terms . Country macroeconomic data, information on domestic and external debt and budget execution for past years are also published. Several portals offer information on current-year budget execution. This information includes month-by-month revenue and expenditure information, by institution and category. This information is presented along with original approved amounts.

6.4.2. Purpose

The portals are directly linked to the financial management information system which means that users can track, with minimal lag time, how budgets are being executed and how tax revenues are evolving. However, the scope and detail of the information published varies considerably country by country, depending on the regulation, quality of the website and the government's commitment to transparency. If updated regularly, these portals can increase transparency by conveying a large amount of information to citizens that have internet access.

6.5. Citizen's Charter

6.5.1. What is a Citizen's Charter?

A Citizen's charter is a document that informs citizen's about:

- the service entitlements they have as users of a public service,
- the standards they can expect for a service (time frame and quality),
- remedies available for non-adherence to standards, and
- the procedures, costs and charges of a service.

Separate charters are usually designed for distinct services and/or organizations and agencies. Sometimes, citizens' obligations or acts that are subject to fines are also listed.

6.5.2. Purpose

The Citizen's charter aims to improve the quality of services by publishing standards which users can expect for each service they receive from the Government. The charters entitle users to an explanation (and in some cases compensation) if the standards are not met. If citizens are well informed about their rights as clients of public services and about existing complaint mechanisms to voice grievances, they can exert considerable pressure on service providers to improve their performance. The charters also play an important role for other social accountability mechanisms. The standards which service providers commit themselves to are useful yardsticks for monitoring and evaluation of service delivery.

6.5.3. How is it implemented?

For successful implementation of a citizen's charter, the following points should be taken into consideration:

1. Involve all stakeholders in the process: Users, government officials and service providers should be integrated into all stages of the process: designing the charter, monitoring implementation and follow-up.
2. Do Not promise more than you can deliver: While users should be given a chance to voice their demands, it is important that the charter contains only commitments that the provider can realistically fulfill. However, the standards should be set at a level that encourages the agency to improve performance.
3. The citizen's charter is a process: Designing the written document is not a one-off exercise with a final outcome. The document is just one step in the process of

strengthening social accountability. To have an impact, it needs to be disseminated widely, be put to use, and reviewed periodically.

4. **Dissemination and awareness building:** In order to achieve the goal of improving service delivery it is important that:
 - the charter is written in a simple language
 - the charter is well known by both users and providers (staff at all levels)

If the public is well-informed about their user-entitlements and able to voice their concerns in case of unsatisfactory performance, this will give the providers a feeling of being watched and put pressure on them to perform well.

5. **Enforcement:** There is a danger that citizen's charters remain a paper-exercise because the complaint mechanism is ineffective. Often, the users have limited scope for action if their complaints are ignored although in some instances, the charter is made a legally binding document. For good enforcement, the provider needs adequate internal complaints handling procedures. External dispute handling mechanisms should be put in place.

6.5.4. Where have they been used?

Citizen's charters have been employed in many countries around the world, including the UK (who was the pioneer for this accountability mechanism), Canada, Australia, Malaysia, India (at sub-national levels).

Examples of citizen's charter documents in India can be found at the website of the Praja Foundation, Mumbai.⁷

6.6. Ombudsman

6.6.1. What is an Ombudsman?

An Ombudsman is independent from the executive and the judiciary and is funded by the legislative body. The office of the ombudsman can take various forms. It can be a general-purpose or specialized agency that receives and investigates citizen complaints against bureaucratic actions, an agency charged with protecting citizen's human rights, or an agency to protect other rights and interests (e.g. environmental protection). Ombudsman offices can be established at the national or sub-national levels. The powers of the ombudsman also vary. Some can receive complaints and conduct some initial investigation while others can only mediate or recommend solutions. Some ombudsmen also have standing as complainants related to judicial actions. Under some models, the ombudsman plays an important role in legal and judicial reform.

6.6.2. Purpose

⁷ <http://www.praja.org>.

The role of the ombudsman is to protect the citizens against violation of their rights, abuse of powers, error, negligence, unfair decisions and maladministration in order to improve public administration and make the government's actions more open and the government and its servants more accountable to members of the public. Many countries installed ombudsman offices because there were no satisfactory mechanisms in place to redress individual grievances. According to the International Ombudsman Institute, approximately 120 countries around the world had established an ombudsman office at the national level of government as of 2004.

6.6.3. Strengths and Challenges

The advantages of proceeding with a complaint through an ombudsman office are several:

- Anyone can file a complaint written or in person.
- The investigation is informal, cheaper and faster than official complaint procedures.
- In some places, the ombudsman is perceived as an impartial alternative to corrupt official structures.

The disadvantage is that the ombudsman can only make recommendations which are not binding.

7. Knowledge Resources:

Ombudsman

The website of the Arab States Sub-Regional Resource Facility of the UNDP has useful guidelines and literature on Citizens Charters.⁸

The International Ombudsman Institute, hosted at the Faculty of Law, University of Alberta, Edmonton, Alberta, Canada.

Ombudsnet is an Integrated Information and Communication System for the Ombudsman Offices in Latin America and the Caribbean, hosted at the Inter-American Institute of Human Rights.

Hossain, Md. Awal (n.d.). *Ombudsman for Bangladesh: Theory and Reality*, Lecture, Department of Public Administration, University of Rajshahi. Bangladesh.

Community Radio

The Commonwealth of Learning website⁹ describes how Community Radio can be used for Non-Formal Education

A short overview of the potential developmental effects that community radio programs can have is given in Colin Fraser and Sonia Restrepo Estrada (2002). "Community Radio for Change and Development," *Journal of the Society for International Development* 45:4; 69–73

For detailed instructions on how to set up a community radio (covering both technical and non-technical issues), refer to *Louie Tabing* (2002). *How to Do Community Radio - A Primer for Community Radio Operators*. Paris: UNESCO

Transparency Portals

For a good introduction to the spread and use of transparency portals in a Latin American context see: Miguel Solana (2004). *Transparency Portals: Delivering Public Financial Information to Citizens in Latin America*, Thinking out Loud, Vol. 5, Spring 2004, p. 71-81

Public Hearings

Gina Gilbreath Holdar and Olha Zakharchenko (eds) (2002). *Citizen Participation Handbook*, People's Voice Project, International Centre for Policy Studies. Kiev: "iMedia" Ltd.

Participatory Budgeting

⁸ See <http://www.surf-as.org> for more details.

⁹ <http://www.col.org>.

Distant Learning Courses

The World Bank Institute's, Community Empowerment & Social Inclusion (CESI) Program

<http://vle.worldbank.org/gdln/cesilac.htm>

Video-Session "Porto Alegre: An Interesting Example" (English/Spanish)

<http://web.worldbank.org/WBSITE/EXTERNAL/WBI/WBIPROGRAMS/CESILPROGRAM/0,,contentMDK:20291807~pagePK:64156158~piPK:64152884~theSitePK:459661,00.html>

Seminar and Workshop Presentations

Participatory Budgeting in Brazil and Implications for Local Governance Projects

<http://www.worldbank.org/participation/ParticipatoryBudgetingBrazil.pdf>

Participatory Municipal Planning & Budgeting – Country Design and Implementation Experiences. International Conference on Local Development, The World Bank, 2004

http://www1.worldbank.org/sp/ldconference/PS1_S5.asp

Participatory Budgeting Workshop in Bosnia and Herzegovina, February 2005

<http://vle.worldbank.org/gdln/bosnialocalgovernance/>

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<http://www.iadb.org/sds/doc/ParticipatoryBudget.pdf>

PGU-ALC (2004), *Participatory Budgeting: Conceptual Framework and Analysis of its Contribution to Urban Governance and the Millennium Development Goals*. Programa de Gestion Urbana – UN-HABITAT/UNDP

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UN-HABITAT (2004), *72 Frequently Questions Asked about Participatory Budgeting*. Urban Governance Toolkit Series.

<http://www.unhabitat.org/campaigns/governance/documents/FAQPP.pdf>

PGU-ALC (2004), *Presupuestos Participativos*. Special edition of La Era Urbana, March 2004. Programa de Gestion Urbana – UN-HABITAT/UNDP

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<http://siteresources.worldbank.org/INTEMPowerment/Resources/Brazilpres.pdf>

Marquetti, A. 2002 "O orçamento participativo como uma política redistributiva em Porto Alegre". *I Encontro de Economia Gaúcha*. Porto Alegre, 16-17 maio.

http://www.democraciaparticipativa.org/Arquivos/bibl_participacao_redistribuicao.htm

Case Studies

Latin America and Caribbean Experience

Acioly, C., Herzog, A. et al. (2003), *Participatory Budgeting in Santo Andre: the challenges of linking short-term problem solving with long-term strategic planning in a Brazilian Municipality*. Institute for Housing and Urban Development Studies.

<http://www.ihs.nl/sinpa/resources/publications/ENG19%20-%20participatory%20budgeting.pdf>

Guerra, E. (2002) "Citizenship Knows No Age: children's participation in the governance and municipal budget of Barra Mansa, Brazil". Vol 14 No 2, October 2002 – IIED

<http://www.childfriendlycities.org/pdf/guerra.pdf>

Baiocchi, G. (2002), *Participation, Activism, and Politics: The Porto Alegre Case and Deliberative Democratic Theory*. (Revised January 2002), Originally appeared in *Politics & Society* Sept 2001.

http://www.people.umass.edu/baiocchi/papers_files/Baiocchiutopiasfinal.pdf

Shah, P. and Wagle, S., (2003). *Porto Alegre, Brazil: Participatory Approaches in Budgeting and Public Expenditure Management*. Social Development Notes, The World Bank.

<http://www.worldbank.org/participation/sdn/snd71.pdf>

Schneider, A., Goldfrank, B. (2002), *Budgets and Ballots in Brazil: Participatory Budgeting from the City to the State* - IDS Working Papers

http://www.ucl.ac.uk/dpu-projects/drivers_urb_change/urb_governance/pdf_part_budg/IDS_Schneider_Budgets_ballots_Brazil_Participatory_Budgeting.pdf

Europe & Central Asia Experience

World Bank, *Participatory Budgeting Pilots in Albania*

<http://www.worldbank.org/al/WBSITE/EXTERNAL/COUNTRIES/ECAEXT/ALBANIAEXTN/0,,contentMDK:20289798~menuPK:301417~pagePK:141137~piPK:141127~theSitePK:301412,00.html>

World Bank, *Local Governance and Civic Engagement in Rural Russia*

<http://wbln0018.worldbank.org/ECA/ECSSD.nsf/0/14596A2486F257D585256DAD00519286?Opendocument&Start=1&Count=1000&ExpandView>

Allegretti, G., Herzberg, C. (2004). *Between Efficiency and Local Democracy Growth: the challenge of participatory budgets addresses the European context*. Working Paper August 2004 (in Italian), Transnational Institute – New Politics Project.

South Asia

Janaagraha, India. Launched in December 2001, the process involved three stages - identifying issues, costing them and prioritizing them based on the available budget. Ward works is one small item in the budget (6%) that deals with roads, footpaths and drains.

http://www.janaagraha.org/campaigns/ward_works.htm

Links to Relevant Sites

World Bank Participation and Civic Engagement Group

<http://www.worldbank.org/participation/participation/participation.htm>

World Bank Institute's Community Empowerment & Social Inclusion Learning
<http://web.worldbank.org/WBSITE/EXTERNAL/WBI/WBIPROGRAMS/CESILPROGRAM/0,,menuPK:459702~pagePK:64156143~piPK:64154155~theSitePK:459661,00.html>

Community of Practice on Social Accountability (COPSA)
<http://lnweb18.worldbank.org/ESSD/sdvext.nsf/66ByDocName/SocialAccountabilityCommunityofPracticeonSocialAccountabilityCOPSA>

World Bank Public Expenditure Group (PREM)
<http://www1.worldbank.org/publicsector/pe/index.cfm>

PGU-LAC Collection of Resources on Participatory Budgeting
<http://www.pgualc.org/index.php?sv=1&category=Presupuesto%20Participativo&title=Catálogo%20de%20Recursos>

The Global Campaign of Governance UN-HABITAT
<http://www.unhabitat.org/campaigns/governance/>

DFID Participatory Budgeting
http://www.ucl.ac.uk/dpu-projects/drivers_urb_change/urb_governance/participatory_budgeting.htm#city

Children Participatory Budgeting, UNICEF
http://www.childfriendlycities.org/resources/block_6.html

International Budget Organization
<http://www.internationalbudget.org>

Participatory Budgeting Project - Goethe Institute Porto Alegre
<http://www.goethe.de/br/poa/buerg/en/framebag.htm>

Democratic and Participatory Governance, Human Development Resource Net
<http://www.yorku.ca/hdrnet/library.asp?id=6&subid=61>

Independent Budget Analysis

Idasa (2002). *Child Budget Analysis, Training Manual*. Pretoria: Idasa (Children's Budget Unit, Budget Information Service). Adapted from material presented at a five days Regional Training Course on Child Budget Analysis, hosted by Idasa's Children's Budget Unit and Save the Children Sweden in January/February 2002, in Cape Town South Africa. The manual provides background information and learning activities for six core training sessions relating to child budget analysis.

Australian Council of Social Service (2005). *Participating in government budget decisionmaking: A resource for trainers*. Strawberry Hills: Australian Council of Social Service Inc. A training manual produced with support from the Asian Development Bank, May 2005.

Jeff Thindwa (2002). "Budget analysis, demystification and advocacy," ppt-presentation, ESSD week, April 2002. Washington, DC: The World Bank.

United Nations (2005). *Citizen Participation and Pro-poor Budgeting*. New York: United Nations

Jeremy Heimans (2002). *Strengthening Participation in Public Expenditure Management: Policy Recommendations for Key Stakeholders*. OECD Policy Brief, No. 22. Paris: OECD Development Centre

Malawi Economic Justice Network (2005). *Analysis of the 2005/2006 Health Sector Budget*. Lilongwe: Malawi Economic Justice Network.

The International Budget Project (2001). *A Guide to Budget Work for NGOs*. Washington, DC: The International Budget Project. The guide is available in English, Spanish and Russian and provides a comprehensive description of the basic principles of applied budget work, examples of useful resources, and best practices.

Jim Schultz (2005). *Follow the Money, A Guide to Monitoring Budgets and Gas and Oil Revenues*. New York: Open Society Institute. The result of a collaborative effort of the Soros Open Society Institute, the Center for Policy Studies at Central European University, and the International Budget Project. The Guide provides a good discussion of coalition and alliance building strategies, as well as strategies for engaging effectively with public officials.

UNIFEM (2005). *Tools for a Gender-Sensitive Analysis of Budgets*. New York: United Nations Development Fund for Women. Provides information on gender-sensitive approaches to budget analysis.

Lionel Demery (2003). *Toolkit for Evaluating the Poverty and Distributional Impact of Economic Policies*. Washington, DC: The World Bank. Provides guidance on how to do benefit incidence analysis and tax incidence analysis.

The *International Budget Project (IBP)*,¹⁰ based in Washington DC, was formed within the Center on Budget and Policy Priorities in 1997 to nurture the growth of civil society capacity to analyze and influence government budget processes, institutions and outcomes. The activities of the IBP include:

- Providing training and technical assistance
- Measuring and advancing transparency and participation in the budget
- Ensuring adequate funding for civil society budget work
- Acting as a hub of information on civil society budget work
- Building international and regional budget networks.

*Idasa*¹¹ is an independent public interest organization committed to promoting sustainable democracy in South Africa and elsewhere by building democratic institutions, educating citizens and advocating social justice. Idasa was one of the pioneers in budget work and hosts the *Africa Budget Project (ABP)*. ABP is the regional partner of the International Budget Project (IBP), and has introduced more than 220 organizations across Africa to budget work. The ABP has also supported parliamentarians and parliamentary staff in Nigeria, Zambia, Niger and Malawi, building their capacity to participate effectively in the budgetary process.

FUNDAR,¹² Center for Analysis and Research, in Mexico is an independent civil society organization. FUNDAR carries out continuous and interdisciplinary budget analysis and research from different perspectives. FUNDAR also provides training and advice to different groups, with the objective of increasing the participation and impact of citizens in the definition of priorities, which are then reflected in the allocation of public resources.

The *Institute for Public Finance in Croatia*¹³ is a research institute founded by the University of Zagreb that undertakes research into all aspects of public sector economics. It has published the widely used (including by parliamentarians) *Citizen's Guide to the Budget*.

Gender budgeting across the world is supported by the *Gender Responsive Budget Initiatives (GRBI)*,¹⁴ a collaborative effort between the United Nations Development Fund for Women (UNIFEM), The Commonwealth Secretariat, and Canada's International Development Research Centre (IDRC). GRBI supports the analysis of national and/or local budgets from a gender perspective and applying this analysis to the formulation of gender responsive budgets.

PETS

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¹⁰ <http://www.internationalbudget.org>:

¹¹ <http://www.idasa.org.za>:

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¹³ <http://www.ijf.hr>:

¹⁴ <http://www.gender-budgets.org>.

¹⁵ <http://info.worldbank.org/etools/docs/library/96829/Tanz%5F0404/Ta%5F0404/overview.htm>

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The World Bank (2005). *Influential Evaluations: Detailed Case Studies*, Operations Evaluation Department. Washington, DC: The World Bank

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S.P. Jain & Wim Polman (2003). "Training Module on Social Audit," Chapter of the *Handbook for Trainers on Participatory Local Development - The Panchayati Raj model in India*. Bangkok: FAO Regional Office for Asia and the Pacific. Includes a definition of Social Audit, explains the objectives and advantages of social audits, explains the steps of a Social Audit process and gives some examples from social Audits conducted in India

Possibly the most prominent and active organization involved in social auditing is the Association for Empowerment of Workers and Farmers: Mazdoor Kishan Shakti Sangathan (MKSS) in India. Since the initiative was founded in 1990 in Rajasthan, they have sparked a whole series of Social Audits to be implemented in several Indian states. Their support for Social Audits is embedded in a larger, highly successful National Campaign for People's Right to Information (NCPRI): Aruna Roy and Nikhil Dey (n.d.). *Fighting for the Right to Know*. Rajasthan: MKSS.

Write-ups describing a typical MKSS social audit can be found through the website of the NGO Just Associates.¹⁶

ActionAid India has written up the experience of a social audit that was assisted by the MKSS in Orissa: ActionAid India, Bolangir Team. (2002) *Samajik Samikhya: a social audit process in a panchayat in Orissa*. PLA Notes, 43, pp. 14-17.

An interesting description of a social audit of 68 works undertaken by the Engineering Department of the Municipal Corporation of Delhi in two resettlement colonies of North East Delhi – Sundernagri and New Seemapuri over a period of two years reports the findings and courses of action taken in response to them.¹⁷

In addition to India, the Philippines is another country where Social Audits have come to play a major role in citizens' efforts to hold government institutions accountable for development projects.¹⁸

An organization that has been very active in facilitating social audits in many different countries is the Mexican-based organization "Centro de Investigación de Enfermedades Tropicales" (CIET). On their website¹⁹ the following examples are listed

CIET social audits by Country

¹⁶ <http://www.justassociates.org/MKSS%20Case%20Study%20Section%20II.pdf>.

¹⁷ <http://indiatogether.org/2003/jan/rtk-moneytrail.htm>.

¹⁸ <http://www.tag.org.ph/citizenaction/ccagg.htm>.

¹⁹ <http://www.ciet.org>.

1. Baltic States - In 2002, with the support of the Organisation for Economic Cooperation and Development (OECD), CIET surveyed attitudes and experiences of unofficial payments in the health care and licensing sectors of Estonia, Latvia and Lithuania.
2. Bolivia - At the request of the Vice-President, some 33,000 people, 1600 businesses and hundreds of public servants were consulted on corruption.
3. Bosnia - The World Bank cash assistance program was evaluated to estimate system leakage, targeting and program misses.
4. Bangladesh - Over 125,000 people, mostly women, from 250 communities gave evidence on their use and perceptions of health and family planning services.
5. Mali - An enquiry into the how people view availability and quality of public services identified corruption affecting women and men.
6. Nicaragua- With the support of the World Bank, CIET has tracked corruption in public services in Nicaragua since 1995: public transport, Customs, social security and the public administration.
7. Pakistan - An audit of the gender gap in primary education revealed teachers demanding unofficial charges from students.
8. South Africa, Gauteng - The role of corruption in the prosecution and conviction of rape cases set the stage for a much broader-based program to prevent sexual violence.
9. South Africa, Wild Coast - Unofficial charges for health care and other public services were a major factor in the failure of small and micro-enterprises to accumulate sufficient wealth for survival.
10. Tanzania - The Tanzanian Presidential Commission on Corruption requested a social audit as part of its anti-corruption strategy. It documented corruption in the police, revenue and land sectors.
11. Uganda - Audits of the health and agriculture sectors were done in 1995. The 1998 national integrity survey included the experience of nearly 100,000 people and 1,500 civil servants, producing district-level integrity indicators on the police, judiciary, health, education and local administration.

Social Audit has been used in projects supported by the World Bank. The Local Road Construction Project in El Salvador for which Social Audit mechanisms were used stands out as a good example of tangible benefits resulting from such a process. The Social Audit component (in the project to build a six kilometer long roadway) had the following objectives: (i) conduct observation, monitoring, follow-up, and control of public management, in order to prevent inappropriate acts that would adversely affect the project; (ii) monitor bidding, contracting, and implementation over the course of the project to ensure compliance with legal and ethical standards. The local municipal government and the citizens both found the effort beneficial resulting in the municipality deciding to use social audit approaches in granting licenses, in monitoring the use of public property, in issuing contracts for eco-system maintenance, etc.

Citizens Juries

Pimbert MP and Wakeford T (2002). *Prajateerpu: A Citizens Jury/Scenario* Workshop on Food and Farming Futures for Andhra Pradesh, India. IIED, London and IDS, Sussex.

The website of the International Institute for Environment and Development²⁰ has a description of the Citizens' Jury method ("*Deliberative Democracy and Citizen Empowerment*", Participatory Learning and Action Note No. 40).

²⁰ <http://www.iied.org>.