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GLOBAL INITIATIVE FOR
FISCAL TRANSPARENCY

Literature Review & Conceptual Discussion of Social Audits

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LITERATURE REVIEW AND CONCEPTUAL DISCUSSION OF SOCIAL AUDITS

Direct participation in public policy processes has gained importance in recent decades. During the last third of the 20th century, participation and citizens monitoring in public affairs have spread in various regions of the world, especially in countries that are willing to strengthen their governments (Fox, 2014: 9). There is wide recognition by international agencies, researchers and governments that citizen participation could have a positive impact on the design and implementation of policies, on the provision and quality of the goods and services; on the use of public resources, and therefore improve governance.¹

The Global Initiative for Fiscal Transparency (GIFT) has included direct citizen participation as one of its ten high level principles on fiscal transparency, participation and accountability². However, there are many forms in which citizens could participate on public issues and specifically in those related to public resources, one of which is social audits. GIFT requested a literature review and a discussion about social audits, with the following objective:

Conduct a systematic literature review on social audits to assess how this type of public participation can be a useful tool to strengthen direct public participation over the design and implementation of fiscal policies.

This document provides a literature review of social audits and discusses the concept and its relevance for public participation. In conducting the review we found that there is a conceptual challenge in relation to the term “social audit.” The literature shows that there is little agreement on the definition among academics, practitioners and donors. As we will explain in the first section, in some cases “social audits” and “social accountability” are used as synonyms, while in other cases the term “social audit” refers to a part of a broader practice defined as “social accountability.” Certain authors define “social audits” as a tool and “social accountability” as a process. On the other hand, some donors prefer the term “voice and accountability” to define and analyze practices that others name as “social audits” and “social accountability.” The fuzziness of the concept exacerbates when looking at the term in Spanish, since “social accountability” is translated in some cases as “social audit” (“auditoría social”).

Considering that this document should have a practical use for a multi-stakeholder action network like GIFT, we selected literature related to social accountability or social audits on fiscal policy and budgeting. In our search, we used the term “fiscal policy”, as stated in GIFT’s Guidance Note on Public Participation in Fiscal Policy: “public policy implemented through the provision of non-market services, and the redistribution of income and wealth, financed primarily by taxes and other compulsory levies on nongovernment sectors. Fiscal policy covers policy design, policy implementation, and ex post review and evaluation. For the purposes of this Note, it also covers the management of public assets and liabilities.”

In order to categorize our literature selection, we used the scope proposed by GIFT about the four main domains in which direct public participation should be sought in the design and implementation of fiscal policy :

- During the annual budget cycle,
- In revenue, tax, expenditure, assets and liabilities,
- In the design, and delivery of public services,
- In the design and implementation of public investment projects.

¹There is a lot of literature on the importance of public participation and its impact on governance. The World Bank Group recently issued an interesting review on the current discussion of public participation (The World Bank Group. 2014. Strategic framework for mainstreaming citizen engagement in World Bank Group operations).

² The Global Initiative for Fiscal Transparency (GIFT) is a multi-stakeholder network that aims at “advance and institutionalize global norms and improvements on fiscal transparency, participation, and accountability in countries around the world” (www.fiscaltransparency.net).

Regarding our research methodology, we started by consulting online academic databases such as Jstor, EBSCO and Google Scholar. Then we conducted a free search on the Internet and, finally, we reviewed specialized websites such as the World Bank, the Global Partnership for Social Accountability (GSPA), the International Organization of Supreme Audit Institutions (INTOSAI), the Organization of Economic Cooperation for Development (OECD), the Transparency, Participation and Accountability Initiative (TPA Initiative), the International Budget Partnership, and a wide variety of websites of civil society organizations and networks.

The document is divided in three sections. The first briefly reviews the most used definitions of “social audits” and “social accountability” to show the current debate regarding the concept. In this section we will present the arguments to justify why social accountability and social audits can be, and in fact are, used in academia and in practice indistinctly. The second section focuses on the main components of social accountability or social audit practices concerning fiscal transparency as understood by GIFT. The third part presents some final considerations and attempts to shed light on how social accountability or social audit could help GIFT in achieving its participation objectives.

CONCEPTUAL DISCUSSION

In reviewing the available literature we found two important issues: first, theoretical reflections preferably use the term “social accountability”; second, case studies very often use the term “social audit” as the equivalent of “social accountability.” In the first part of this review we show the most used definitions of the terms “social audits”, “social accountability”, “auditoría social”, “control social” and “voice and accountability” to highlight common characteristics of these definitions. It is important to notice that most of the literature focuses on specific cases, experiences or models of social accountability or social audits, and that the academic discussion is not as wide. For this reason, in this section we present the academic conceptual discussion and then we show the definition of these terms used by the more relevant actors that support and conduct social accountability or social audits initiatives.

The academic debate

There is a consensus that “social accountability” and “social audits” refer to a type of public participation that helps in holding governments accountable. However, as Joshi and Houtzanger explain, there is little consensus on “what does not constitute social accountability” (Joshi and Houtzanger, 2012: 151). In the next paragraphs we present the most used definitions of these terms in order to identify their main features. We will present these definitions in chronological order.

Ackerman (2005) follows the World’s Bank definition of social accountability, understanding it as “an approach towards building accountability that relies on civic engagement, i.e. in which it is ordinary citizens and/or civil society organizations who participate directly or indirectly in exacting accountability” (World Bank, 2004: 1, quoted by Ackerman, 2005: 1). Ackerman states that there is a wide spectrum of initiatives that fall under the “social accountability” category, such as participatory budgeting, administrative procedures acts, social audits and citizen report cards, but they all imply the involvement of citizens in the oversight and control of government (Ackerman 2005: 11).

For Peruzzotti and Smulovitz (2006: 10), “social accountability” is:

[A] nonelectoral yet vertical mechanism of control of political authorities that rests on the actions of an array of citizens’ associations and movements and the media. The actions of these groups monitor public officials, expose governmental wrongdoing, and can activate the operation of horizontal agencies. Social accountability employs both institutional and noninstitutional tools [...] Social accountability operates neither through the electoral

aggregation of votes nor as part of an intrastate system of checks and balances. Rather, social accountability relies on interested, organized sectors of civil society and media institutions that are able to exert influence on the political system and public bureaucracies [...] It is activated “on demand” and can be directed toward the control of single issues, policies, or functionaries [...] Social mechanisms also differ from horizontal and vertical (electoral) mechanisms insofar as the sanctions they entail are, in most cases, not formal but symbolic.

According to these authors, the concept of “social accountability” has also an analytical objective: “to incorporate insights from the literature on civil society and the public sphere into the analysis of accountability” (Peruzzotti and Smulovitz, 2006: 10).

Hevia (2006) uses the concept of “social control” to refer to a type of participation that specifically seeks the public control, monitoring and evaluation of actions and programs of government (Hevia 2006, 12). Cunill (2009) also uses the term “social control” to refer to a type of citizen participation that differentiates from the others due to its function of critical control over the State. She argues that the substantial difference “between participation involving a functional collaboration in the exercise of politics and a critical control over the state [is] a mutual recognition of their political autonomy” (Cunill, 2002: 195).

Malena and McNeil (2010) also have their own definition:

“Social accountability” [...] is an approach to enhancing government accountability and transparency. It refers to the wide range of citizen actions to hold the state to account, as well as actions on the part of government, media, and other actors that promote or facilitate these efforts. Social accountability strategies and tools help empower ordinary citizens to exercise their inherent rights and to hold governments accountable for the use of public funds and how they exercise authority (McNeil and Malena, 2010: XI).

According to the authors, there is a wide range of social accountability practices such as participatory budgeting, independent budget analysis, participatory monitoring of public expenditures, and citizen evaluation of public services (McNeil and Malena, 2010: 2).

Fox (2014) refers to “social accountability” as “an evolving umbrella category that includes citizen monitoring and oversight of public and/or private sector performance, user-centered public information access/dissemination systems, public complaint and grievance redress mechanisms, as well as citizen participation in actual resource allocation decision-making, such as participatory budgeting” (Fox 2014, 7). Fox states that there are two approaches to social accountability: tactical and strategic. The tactical social accountability approach refers to bounded interventions; limited to society-side efforts. This approach assumes that information provision alone inspires collective action with sufficient power to influence public sector performance. The strategic social accountability approach refers to interventions that deploy multiple tactics, for example: encouraging the creation of fertile environments for collective action, coordinating citizen voice initiatives with governmental reforms that bolster public sector responsiveness, and finding mechanisms to scale up and across (Fox 2014, 23).³

As the previous definitions exemplify, the terms “social accountability”, “social audits” and “social control” are used broadly to name practices that involve direct participation of non-governmental actors in monitoring public affairs. It is possible to identify a set of shared features between the conceptual constructions presented above:

- They refer to a type of public participation that enhances accountability;

³It is important to notice that in the English version Fox uses the term “social accountability” and that the translation of this document in Spanish uses the term “social audits” (“auditoría social”) instead of “social accountability”.

- They require the active and direct participation of non-governmental actors;
- Their objective is to monitor government performance and the use of public resources, from an independent stance.

However, these common characteristics are still very broad and encompass a wide variety of practices that could not be easily categorized. Some authors have discussed the problem of these broad definitions, and have developed comprehensive efforts to clarify the terms and to overcome some of the analytical problems when trying to systematize social accountability experiences.

For instance, Joshi and Houtzanger (2012) discuss the conceptual problem of the term “social accountability” in particular, and provide an original analytical framework. According to them, the term “social accountability” refers to “the ongoing engagement of *collective* actors in civil society to hold the state to account for failures to provide public goods” (Joshi and Houtzanger, 2012: 150). They argue that this definition tends to see “social accountability” initiatives as mechanisms that do not contemplate the context in which these initiatives take place, as well as being unable to grasp the specific elements of each specific case (Joshi and Houtzanger, 2012: 146). This, consequently, has brought problems for scholars and practitioners, since the definition does not allow an assessment of the impact of social accountability on service delivery, in addition to failing to explain why social groups use social accountability in some contexts and not in others (Joshi and Houtzanger, 2012: 147).

The practitioners’ debate

In contrast with the academic discussion, practitioners and donors do not focus on providing an accurate definition of “social accountability”, “social audits” or “social control.” Their interest is rather set in reviewing experiences, describing processes or explaining tools. In this section we provide the most common definitions used by practitioners and donors, to understand their common features.

So far, it seems that the World Bank has been one of the most important actors in disseminating and supporting “social accountability” initiatives. However, the definition of the concept has varied through time. For instance, in 2005, the Center for Good Governance used the term “social audit” to refer to “an in-depth scrutiny and analysis of the working of any public utility *vis-à-vis* its social relevance. Social Auditing is a process that enables an organization to assess and demonstrate its social, economic and environmental benefits” (Center for Good Governance, 2005).

In another document published in the same year, the World Bank Institute used the term “social accountability” to refer to:

[...] an approach towards building accountability that relies on civic engagement, i.e. in which it is ordinary citizens and/or civil society organizations who participate directly or indirectly in exacting accountability” (World Bank, 2004: 1). There are a great variety of initiatives that fall under this category. Initiatives as different as participatory budgeting, administrative procedures acts, social audits, and citizen report cards all involve citizens in the oversight and control of government and can therefore can be considered social accountability initiatives (WBI, 2005: 11-12).

In recent years, the Global Partnership for Social Accountability (GPSA), a World Bank initiative, has produced and disseminated social accountability practices and has also discuss the conceptual problems of the term. For the GPSA, “social accountability” refers to:

Initiatives designed to improve transparency and access to information in order to advance citizens’ ability to hold government and its agents accountable [...] Variously termed ‘social accountability,’ ‘citizen-led accountability,’ ‘participatory governance’ or ‘demand for good governance,’ these initiatives aim at promoting the active engagement of citizens in public decision making and holding government accountable. The idea is that these initiatives can contribute to improved governance, better service delivery, and enhanced empowerment of

citizens and can deepen democracy (GPSA, 2015).

Among donors it is common to use the term “voice and accountability” to define the same type of participation:

Whilst voice and accountability are intimately related, they are not the same. Voice is about people expressing their opinions. Accountability is about the relationship between two agents, one of which makes decisions which have an impact on the other and/or which the other has delegated to them. Voice and accountability come together at the point where those exercising voice seek accountability (O’Neill, et al., 2007: 4).

Combaz and Mcloughlin (2014) use the term “voice, empowerment and accountability” to refer to a type of “interventions aiming to support poor and marginalized people to build the resources, assets, and capabilities they need to exercise greater choice and control over their own development, and to hold decision-makers to account” (Combaz and Mcloughlin, 2014: 1).

There is another cluster of actors, focusing on specific sectors of governmental activity, who have developed methodologies to hold governments accountable on social programs or in the use of public resources. These actors also refer to their methodologies as “social accountability.” For instance, World Vision, Care, and Save the Children focus on the health sector and on child development and perform activities aimed at monitoring improvements in the achievement of Millennium Development Goals or evaluating the quality of services provided (Core Group, 2014). Another relevant actor in the health sector is the Center for Research of Tropical Diseases (Centro de Investigación de Enfermedades Tropicales, CIET) that has developed a complex methodology to identify to what extent health services are implemented appropriately. This methodology is defined as “social audit” and it is basically an assessment on how health services meet the needs of a specific population or community (Andersson, 2011).

As the previous examples show, it is possible to say that there is hardly an agreement in defining “social accountability.” Since there are many literature reviews on the conceptual discussion of “social audit”, “social accountability”, “social control” and “voice and accountability”, it is not our intention to provide a review of these reviews, but to highlight that most of the academic literature uses the term “social accountability” to refer to this specific type of citizen participation while practitioners, on the other hand, tend to use interchangeably the terms “social accountability”, “social control” and “social audit”, to refer to a set of tools and methodologies to hold governments and other stakeholders accountable to fulfill their legal obligations. Finally, the donors community seems to prefer the term “voice and accountability” or “voice, empowerment and accountability” to define the same type of practices.

Since this is a relatively new field of study, the concept of “social accountability” is constantly being defined and redefined. This is the reason why authors resort to a specific case, experience or initiative to illustrate what exactly they are trying to define. The next chart shows the main actions, methodologies, experiences and initiatives that these authors use as examples, and explains why all these experiences can be categorized under the umbrella of “social accountability”:

	Social accountability	Social audits, social control (auditoría social, control social)	Voice and accountability
Authors	Ackerman (2005), Peruzzotti and Smulovitz (2006), McNeil and Malena (2010), Fox (2014), WBI (2005), GPSA (2015), Core Group (2014) Joshi and Houtzanger (2012)	Hevia (2006), Cunill (2009), Center for Good Governance (2005), Andersson (2011)	O’Neill, Foresti and Hudson (2007), Combaz and Mcloughlin (2014)
Examples of initiatives,	Social audits, community scorecards, citizen report cards,	Social audits in India, surveys and community	Community-based

	Social accountability	Social audits, social control (auditoría social, control social)	Voice and accountability
methodologies, actions, experiences	participatory budgeting, independent budget analysis, participatory monitoring of public expenditures, citizen evaluation of public services, administrative procedures acts in USA, mobilization in the defense of the rights of citizens against the judicial system in Argentina.	score cards, citizen report cards, budget monitoring, budget analysis	monitoring; citizen report cards; community score cards, budget monitoring, budget analysis, social audits

Source: Elaborated by the authors.

Thus, it is possible to conclude that all these definitions refer to a **type of public participation aimed at creating accountability mechanisms to hold governments accountable, which are also expected to have an impact on government performance, whether it is in relation to the use of public resources or to the provision of public goods and services.** We propose this definition to refer to “social accountability” initiatives and practices, and in the following section we will refer to “social accountability” and “social audits” indistinctly to denote to this type of public participation.

Finally, we would like to point out to some literature reviews that discuss the ambiguity of the term “social accountability” that, in our opinion, are the most comprehensive and more accurately summaries of all the features of the conceptual debate. Joshi and Houtzanger (2012) elaborate a summary of the discussion around the concept in terms of its definition, regional experiences and their impact, in order to provide an analytical framework that allows for systematizing the impact of social accountability initiatives and assess to what extent the context favors this type of exercises.

Gaventa and Barret (2010) conduct an analysis of 100 research studies published by the Research Center on Citizenship, Participation and Accountability from 2003 to 2010. They try to assess the impact of various strategies and outcomes of citizen engagement on more accountable and responsive forms of governance (Gaventa and Barret, 2010: 12).

O’Neill, et al. (2007) conduct a literature review aimed at assessing the theoretical debates on “voice and accountability” and how these initiatives foster development. They review the different donor approaches to support voice and accountability in order to provide an overview of evaluation theory and practice and identify key knowledge gaps in relation to the effectiveness of donors in supporting voice and accountability (O’Neill, et al., 2007: 1).

Rocha Menocal and Sharma (2008) evaluate 90 Citizens’ Voice and Accountability initiatives to assess the impact of these interventions and the main factors that explain its most relevant outcomes (Rocha Menocal and Sharma, 2008). The authors analyze five factors: opportunities, constraints and entry points; institutional, organizational and individual capacities; actors and mechanisms; changes in policy, practice, behavior and power relations; and broader development outcomes (Rocha Menocal and Sharma, 2008: VII).

Combaz and Mcloughlin (2014) review 16 papers regarding “voice, empowerment and accountability (VEA) interventions aiming to support poor and marginalized people to build the resources, assets, and capabilities they need to exercise greater choice and control over their own development, and to hold decision-makers to account” (Combaz and Mcloughlin, 2014: 1), in order to identify evidence of the impact of these initiatives. Halloran and Flores (2015) also elaborate a summary on the various definitions of social accountability to focus on the sustainability of initiatives and to what extent local actors have adopted this approach to advance their agendas.

Grandvoinet, et al. (2015) analyze different social accountability initiatives and making evident that

the context has a fundamental impact on how citizens engage with their governments. They also provide a framework to implement more effective social accountability initiatives, seeking to overcome three specific knowledge gaps: the lack of clarity on the concept of social accountability, the problems in systematizing and using all the available literature, and the difficulty in understanding the circumstances that explain the outcomes of social accountability initiatives.

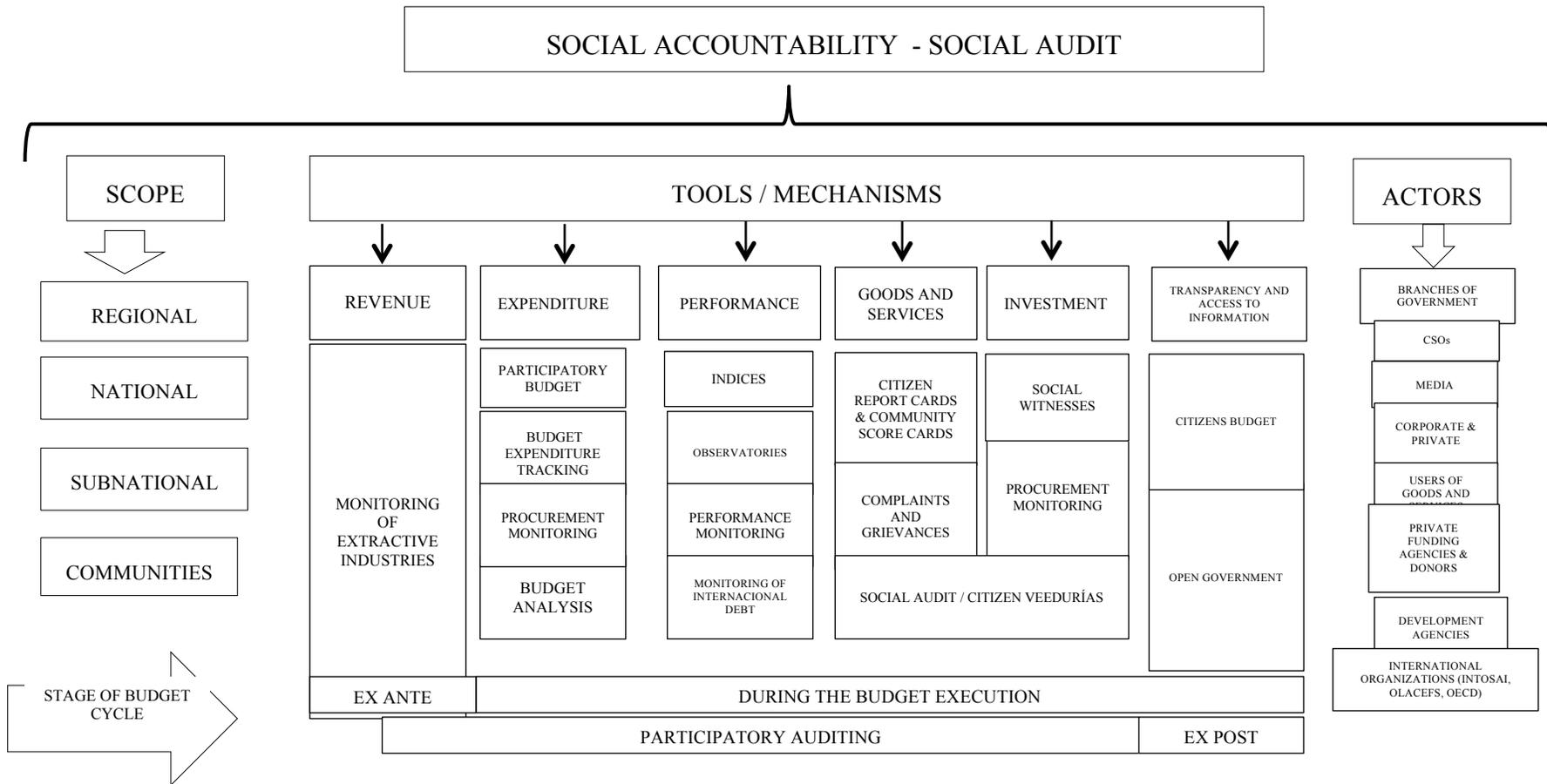
DRAWING A MAP FOR SOCIAL ACCOUNTABILITY: SCOPE, TOOLS AND ACTORS

As shown in the previous section, “social accountability” and “social audit” are used indistinctly to define a type of public participation aimed at creating mechanisms to hold governments accountable, which is expected to have an impact on government performance, on the use of public resources and on the provision of public goods and services.

Despite the ambiguity of the concept, it is possible to identify shared features between the different terms found in the relevant literature. Figure 1 draws a map on the most relevant issues on the social accountability discussion: its scope, the main tools and mechanisms, and the relevant actors and stakeholders. Scope refers to the level of government where social accountability initiatives can be applied, which varies from the regional to the community level. The second element refers to the most used social accountability tools, mechanisms and methodologies. Finally, actors refer to all those institutions, organizations and stakeholders that can initiate or implement social accountability initiatives. Since most of the literature focuses on social accountability tools, mechanisms and methodologies, we will present these elements in the following order: scope, actors and mechanisms.

The interaction between these elements is very important to understand the main characteristics of social accountability projects and its outcomes. The use of one or various tools and mechanisms of social accountability varies according to the scope in which they are applied and the actors involved. We tried to categorize these elements –particularly tools and mechanisms- according to the four domains proposed by GIFT in which direct public participation should be sought in the design and implementation of fiscal policy.

FIGURE 1. SOCIAL ACCOUNTABILITY: TOOLS, SCOPE AND ACTORS



Source: Elaborated by the authors.

Scope

Social accountability initiatives might be implemented at different scales, from the international to the local and community levels. Most of the literature refers to subnational and community initiatives, given that, initially, social accountability had a narrow perspective aimed at improving public services on the basis of users' evaluations. In most cases, international actors designed methodologies that were piloted in a specific context, in order to replicate them in other contexts or regions. Thus, the literature on these experiences tends to focus on the implementation of social accountability rather than in its impact. Since public service delivery is generally under the jurisdiction of subnational governments, most of the social accountability projects were implemented at this level of government.

More recently, donors and practitioners started to compare cases and methodologies looking for the key elements that explain why some social accountability experiences have better results in a specific context and not in others. A particularly important element is related to the level of government engagement, which determines scaling opportunities. This is particularly important when social accountability mechanisms are part of the institutional design promoted by the State, as in, for example, the case of *Bolsa Familia* in Brazil (Hevia, 2010). In other cases, civil society organizations are able to articulate regional initiatives that primarily use social audit mechanisms, as in the case of the Transparency Participation and Accountability initiative (TPA Initiative) in Latin America (Cornejo et al., 2013).

The World Bank has also started to evaluate key features for scaling up social accountability initiatives and there is a strong agreement that scalability could only be achieved by creating human capacity in civil society organizations and governments. For instance, Singh (2012) found that the most important elements to scale social accountability initiatives were: strong political will at national and local levels; policies for fiscal, administrative and political decentralization and a cadre of community professionals and qualified project staff (Singh, 2012). Agarwal et al. (2009) explore key features to scale up social accountability initiatives and conclude that "the Bank needs to pay more attention to areas such as linking supply and demand sides, upgrading staff skills, improving monitoring and evaluation, increasing the evidence base, and expanding external partnerships with a view to creating coalitions of change" (Agarwal et al., 2009: 2).

International actors have also started to analyze initiatives from a broader perspective and include community, subnational, national and international experiences. For instance, the United Nations Development Program (2013) reviews social accountability practices to define to what extent it could foster the achievement of MDGs "to illustrate practices across contrasting domains of intervention, from local to international: a community-based initiative with citizen participation, a national development policy and planning process, a formalized state accountability process and an international policy process." (UNDP, 2013: 7).

Actors

The most common actors involved in social accountability are Civil Society Organizations (CSOs) supported and, in some cases, coordinated by donors. However, there is a complex and wide range of actors that are also engaged in these activities. From the social and private stances, these actors are community-based organizations, trade unions, social movements, entrepreneurs, journalists, media and academics. On the institutional side, governments at different levels, Supreme Audit Institutions, development agencies and ombudsmen are incorporating social accountability tools and mechanisms to strengthen governance and to fulfill their legal duties.

There is a common acceptance that for social accountability to be effective, sustainable and have better results, it is imperative to include actors with different perspectives and from different stances. For instance, the Global Partnership for Social Accountability (GPSA) has pointed out that "much more would happen if [...] politically smart collaboration and coordination, in particular between state and non-state actors [could be encouraged]" (Guerzovich, 2014: 3). One of the

benefits of these alliances is that although these actors could have different objectives and interests in conducting social accountability, they also have different capacities and expertise that could complement interventions and secure better outcomes. Claasen and Alpín-Lardiés (2010) provide a good assessment on the importance of partnership among different actors. They review social accountability initiatives in Africa to draw lessons and discuss success factors by categorizing these experiences based on who is the leader of the initiatives —civil society-led accountability, government-led accountability and working in partnership. Their conclusion is categorical: “very little can be achieved by undertaking an initiative alone” (Claasen and Alpín-Lardiés, 2010: 214). For this reason, more donors are supporting social accountability initiatives where champions are new actors such as media (Menocal and Sharma, 2008: 27) academia and independent experts (World Bank Group, 2014: 27-28).

Some researchers have argued that actors play a fundamental role on the outcomes and impact of the initiatives (Joshi and Houtzanger, 2012, 146; Gaventa and Barret, 2010: 17). In this sense, analyzing actors’ strategies and interests could help to explain why actors chose to embrace social accountability in some contexts and not in others. Additionally, it would also shed light on the legal, political and social context in which social accountability takes place (Joshi and Houtzanger, 2012) making possible to identify potential political agendas (The World Bank, 2014).

One interesting approach to social accountability based on the study of actors comes from the Mwananchi Program in Africa. Tembo (2013) argues —based on five years of implementing citizen engagement initiatives in Ghana, Sierra Leone, Uganda, Ethiopia, Zambia and Malawi— that to secure the effective impact of social accountability it is important to understand the stake of actors and the processes in which they are embedded (Tembo, 2013: 2). This analysis is based on the assumption that the actors’ interest is not determined *a priori* and depends on the nature of the issue they are trying to address. For this reason, it should not be expected that actors automatically act to solve a problem; their actions depend on the incentives they have and on the available tools the context provides (Tembo, 2013).

Another cluster of authors look at the different strategies actors use to disseminate and publicize the results of social audits initiatives, based on the different circumstances of the context. These strategies include public demonstrations, protest, advocacy campaigns, multi-stakeholders forums, public audits and lobbying (McNeil and Malena, 2010: 6; Rocha Menocal and Sharma, 2008: 30). According to Peruzzoti and Smulovitz (2006), in Latin America social accountability strategies take place in the judiciary —submitting legal claims or petitions to the courts so that governments intervene in social and political affairs—, social mobilization —as a tool to demand accountability— and a mediatic strategy —for public exposure of wrongdoings and agenda setting— (Peruzzoti and Smulovitz, 2006).

Tools and mechanisms

As we stated before, the majority of the available literature has focused on tools and mechanisms of social accountability initiatives. This literature varies from the description of tools and implementation assessments, to case studies and analysis of the learned lessons. We only selected literature that could provide elements related to how social accountability could foster fiscal transparency.

It is important to clarify that transparency and access to information *per se* cannot be strictly defined as social accountability. However, since they are the most important prerequisite to conduct social accountability initiatives —and due to schematic purposes—, we are including transparency and access to information as social accountability tools.

Revenue

There are some important initiatives on the revenue side that are relevant for various reasons. In the first place, since the initial focus of social accountability initiatives was public service delivery,

systematic literature on the revenue side is scarce. Secondly, social accountability on revenue is especially important in contexts where a large proportion of resources come from international aid and from the exploitation of natural resources (McNeil and Malena, 2010: 7). Finally, any attempt to improve good governance should also consider improving accountability on how and from what sources governments obtain their resources.

The Extractive Industries Transparency Initiative (EITI) is the best example of a social accountability practice on the revenue side. The initiative's objective is to ensure proper contributions by the extracting industries, mainly oil industries. It also tries to avoid corruption and strengthen the capacities of governments and CSOs to monitor the sector and generate reports that improve practices in the extracting industries. EITI is a multi-stakeholder platform that includes multinational and state-owned extractive companies, host governments, home governments, business and industry associations, international financial institutions, investors and civil society groups (Sovacool and Andrews, 2015: 184).

The initiative implies mandatory disclosure of both the extractive industries' payments to the government, and the use of these resources (Garuba and Ikubaje, 2010), based on the following criteria: regular publication of all material oil, gas, and mining payments by companies to governments and all material revenues received by governments from oil, gas, and mining companies; payments and revenues should be audited by an independent actors; payments and revenues should be contrasted by an independent administrator to correct discrepancies; no companies are to be exempt from EITI (private companies, public state-owned companies, and hybrid government-linked companies should be included); civil society should be included in the design, monitoring, and evaluation of the EITI process, and finally, the public should be informed on how governments are planning to manage natural resources revenue (Sovacool and Andrews, 2015: 184).

There is a growing debate on the impact of EITI. One the one hand, some argue that this strategy has succeeded in improving the transparency of extractive industries but its impact on corruption has been non-existent. Ölcer (2009) reviews the theory and practices of EITI based on the reports submitted by country members and concludes that the minimum standards of EITI do not guarantee a sufficient level of transparency to hold governments accountable, and more importantly, that the strategy assumes that "a strong and free civil society and media already exists in the countries that have joined the initiative" (Ölcer, 2009: 36). The author suggests that EITI efforts should be supported by broader institutional and legal reforms and that the capacities of civil society should be strengthened (Ölcer, 2009:36). Sovacool and Andrews (2015) arrive to similar conclusions by assessing the impact of EITI in governance in Liberia and Azerbaijan. According to these authors, it is difficult to assure that improvements in government are the cause of joining EITI and that transparency is not sufficient to reduce corruption.

On the other hand, Garuba and Ikubaje (2010) state that EITI significantly improved transparency and accountability in Nigeria, and that the strategy was an important driver for implementing major legal, political and institutional reforms and for including civil society and other non-state actors as relevant interlocutors. According to these authors, EITI's main challenges are related to the technical and financial capacities of CSOs. In order to effectively monitor extractive industries, CSOs should acquire technical knowledge on extractive industries and attempt to not depend entirely on external aid (Garuba and Ikubaje, 2010).

Expenditure

There is a considerable amount of literature related to social accountability on the expenditure side. The World Bank has conducted reviews on social accountability tools based on a stocktaking of initiatives around the World with special focus on those related to the budget cycle. Arroyo and Sirker (2005) seek to summarize the findings of 54 social accountability initiatives in Asia and the Pacific region by looking at "the tools, mechanisms and activities that were used to improve governments' accountability in relation to selected activities" (Arroyo and Sirker 2005: 1). McNeil

and Mumvuma (2006) elaborate an assessment of 28 initiatives in 10 countries of Anglophone Africa. Novikova (2007) reviews social accountability mechanisms in Europe and Central Asia (ECA) to explore the scope and depth of experiences that involve citizens and CSOs to foster accountability.

The analytical framework of these reviews is the social accountability model supported by the World Bank, according to which citizens could participate in four phases of the budget cycle, each of which corresponds to a specific tool (Arroyo and Sirker, 2005: 1, McNeil and Mumvuma, 2006: vi):

1. Participatory Budgeting
2. Independent Budget Analysis
3. Participatory Expenditure Tracking
4. Participatory Performance Monitoring

It is important to acknowledge that these tools are not mutually exclusive, that multiple tools and strategies are involved in a single initiative, and that other actions are taken outside the budget cycle (Arroyo and Sirker 2005: 2).

Participatory Budget

Participatory budgeting has been one of the most common types of participation in regards to budget matters. It started in Porto Alegre, Brazil and has been replicated in other parts of the World. Basically, a Participatory Budget (PB) is a mechanism that allows citizens to participate in the budget decision-making of a share of municipal allocations. The process of participatory budgets varies in regards to the participation and selection mechanism and also in the implementation and evaluation stages of the process. In regards to participation mechanisms, this could be direct — each citizen attends meetings or fill ballots and each has one vote— or indirect —community representatives are designated to attend assemblies. In regards to the implementation and monitoring processes of participatory budget, experiences also varies from government-led actions —where citizens participate only in the selection of the project to which the resources will be allocated— to schemes where citizens, community-based organizations and CSOs actively participate in these stages (Cabannes, 2004).

The outcomes of participatory budget appear to be uneven across countries but also within them. Cabannes (2014) reviews 25 experiences of participatory budgets in Latin American and European countries, and finds significant differences in terms of its contexts, mechanisms and outcomes. He concludes that PB is an excellent tool to foster public participation, but the outcomes depend on several factors that vary from the legal and institutional framework to the degree of participation and involvement of citizens, community-based organizations and CSOs (Cabannes, 2004).

Wampler and Touchton (2014) conduct a research on participatory budgeting in Brazil and conclude that participative budgets improve the quality of people's lives: between 1990 and 2008, more than 250 cities in Brazil implemented participatory budgeting. Porto Alegre and Belo Horizonte alone spent “hundred of millions of US dollars over the past two decades on projects that citizens selected” (Wampler and Touchton, 2014a).

Wampler and Tochtton conduct a comparison of the impact of PB in all components of municipal budget allocation, arriving to the following conclusions:

First, our research connects the presence of PB [participatory budget] to increases in health care and sanitation spending, an important first step in improving outcomes. Second, our research connects PB to an increased number of CSOs in municipalities practicing PB. Finally, our research connects PB to decreases in infant mortality—an important outcome. Overall, our results demonstrate PB programs have produced important improvements in social well-being in the field of health care [...] these results provide evidence of the potential for new democratic institutions to improve the lives of the poor when designed with the purpose of incorporating poor citizens into public decision-making processes. The

connection between PB and well-being for the poor better reflects Sen's (1999) arguments that the expansion of citizen capabilities and democratic rights is a necessary part of improving basic social well-being. (Wampler y Touchton, 2014: 1463)

The authors argue that when democratic processes are designed with the purpose of incorporating the poor in public decision-making, democratic institutions that improve their lives are built. They also claim that public deliberation about spending priorities promotes government transparency.

Cabannes and Lipietz (2015) discuss the contribution of PB in view of its evolution from Brazil to other parts of the World but also in terms of scalability: at first, PB was implemented only at the municipal level, but now there are other experiences working at the supra-municipal and regional levels. According to these authors, the most important contributions of PB are: reverting priorities towards excluded areas, populations and regions; fostering decentralization and governance. The authors conclude that, as with other forms of social accountability, the major challenges for PB are the difficulties of educating citizens and strengthening their knowledge on budgets to improve outcomes and improve their lives (Cabannes and Lipietz, 2015).

Participatory Budget Expenditure Tracking

This form of social accountability aims is to monitor how the government actually spends public resources to assess discrepancies between official records with the actual information (Arroyo and Sirker 2005: 11; McNeil and Mumvuma, 2006: 2). Budget Expenditure Tracking or Public Expenditure Tracking (PET) also varies from region to region and might be performed through different methodologies. In some cases, PET takes the form of quantitative surveys of the supply side of public services, to collect information about the main characteristics of public services, its financial flows, its main outputs and any other financial data. In other cases, the results of these surveys are contrasted to the norm or standard to be met, and they tend to follow resources flow to locate anomalies, delivery problems or misuse of resources (Ministry of Planning and Investment-UNICEF Viet Nam, 2011: 11).

According to Arroyo and Sirker (2005), in Asia and the Pacific Region PET is used to monitor how governments spend money by focusing on leakages in the execution flow. For instance, in India, PET (also known as social audits) are used to expose irregularities in public services and on investment projects, but also to secure that workers receive the minimum wage and to monitor government compliance in key sectors such as Education and Health (Arroyo and Sirker, 2005: 11-12). In contrast, according to McNeil and Mumvuma (2006), in Anglophone Africa PET is focused on delivery of public services and goods and poverty alleviation programs (McNeil and Mumvuma, 2006).

Savedoff provides a good balance on the outcomes and impacts of PET. The author states that it is a useful tool to show in detail how financial flows are actually working, as well as providing a fair assessment of the implementation process in the delivery of public services. The downside of this mechanism is related to the accuracy of some results, especially when findings are based on self-reported information (Savedoff, 2008).

Procurement Monitoring

Public spending has also been a field to promote social accountability practices to prevent corruption and misuse of resources. In the last decades, public financial management has been the focus of most administrative reforms and international standards have been set in order to secure effective procurement monitoring systems, among which the multi-donor Public Expenditure and Financial Accountability (PEFA) Initiative is the most relevant. These standards include: a transparent legal framework for procurement and financial management, an institutional framework with clear and defined responsibilities; effective leadership; procurement processes that are based on principles of economy, efficiency, competition and transparency and, finally and most important, independent monitoring of procurement processes and outcomes that include civil society (Ladipo, et al., 2009: IX).

Ladipo, et al. (2009) review procurement and public management systems in Latin America and the Caribbean to analyze the institutional arrangements that allow to improve the quality of public expenditures and to identify lessons learned, including the role of civil society (Ladipo, et al., 2009: X). According to the authors, there is an “increasing recognition that civil society participation and oversight are key elements of any balanced system of accountability [...] unfortunately, the weaker the system, the less involved the civil society organizations (CSOs) seemed likely to be” (Ladipo, et al., 2009: 15). For them, civil society requires tools and skills to monitor effectively procurement processes. This includes the provision and publication of information on their budgets, procurement plans, procurement processes and outcomes (Ladipo, et al., 2009: 16). It also requires training and technical knowledge, although the authors found a limited capacity of civil society organizations to conduct procurement monitoring in the region, an issue that is especially acute at the subnational level. Unfortunately, donors and international actors have not focused on providing training and technical assistance to civil society organizations at the subnational and community levels, where the procurement and financial management systems are weaker (Ladipo, Sánchez and Sopher, 2009; Dorotinsky and Pradhan, 2007).

Third-party monitoring systems have also been implemented in some countries to secure that procurement is implemented according to law and administrative regulations. The third party could be civil society or the private sector, appointed as an independent observer in the process (Paterson and Chaudhuri, 2007: 182).

Transparency International (TI) and its country chapters have implemented a good example of a third-party monitoring system in an effort to prevent corruption practices in procurement processes. Based on experiences from all over the world, TI published in 2006 (updated in 2014) a *Handbook for Curbing Corruption in Public Procurement* to share its experience and foster transparency and accountability in the procurement sector (Transparency International, 2006; Kühn and Sherman 2014). TI’s model is based on the Integrity Pact, implemented in 14 countries, that consist in a contract between government contractors and bidders, stating they will not demand, accept, offer or paid bribes, gifts or payments of any kind, in order to obtain a specific contract. The pact includes a code of conduct with disclosure commitments in all stages of the procurement process; and sanctions for violation of the pact (Transparency International, 2006).

This Handbook recognizes that civil society can play an important role in monitoring procurement processes and “being the source of expertise and independent voice to raise issues and difficult questions, to manage conflict and balance powers and bring together groups of people” (Transparency International, 2006: 80). There are different opportunities for civil society to monitor procurement: it can be a group of monitors, or an individual with organizational support. Monitors should have a particular set of skills: they should be people of unquestioned integrity, with professional expertise, not be subject to a veto by government; they should have free and unlimited access to all relevant government documents, to all relevant meetings and to all relevant officials, and there should be mechanisms in place to avoid conflicts of interests (Transparency International 2006: 92). These types of mechanisms have been implemented in Mexico and Philippines under the name of “social witness” (Kühn and Sherman, 2014: 29). In Mexico, for example, the “social witnesses” in procurement emerged as part of the National Program Against Corruption, during the administration of President Vicente Fox (2001-2006). The mechanism is based on the participation of an independent observer to decrease the risks of corruption and to encourage more transparent practices in public procurement procedures of investment, services and goods. According to Caddy et al. (2007), the Mexican experience showed that this mechanism significantly reduced procurement costs and led to an increase in the number of bidders involved in procurement processes. The more relevant case was the procurement process of insurance services for the Federal Electricity Commission, which managed to reduce in 30% the total cost of the services.

Other types of procurement monitoring can be performed by professional associations or universities. For instance, in investment projects, civil engineers could be asked to participate in the design of the project for reviewing technical proposals to secure cost-effectiveness or to meet technical specifications (Glenn, et al., 2007: 322). Finally, it is important to stress that these mechanisms of procurement monitoring are applied to procurement of goods and services and also to investment projects.

Budget Analysis

This mechanism refers to the analysis of the implications of budget for different groups, particularly the poor (McNeil and Mumvuma, 2006: 2). In countries with Poverty Reduction Strategy Papers, for instance, citizens analyze budgets to determine that allocations are actually targeted to poverty alleviation (Arroyo and Sirker 2005: 3). This tool also includes dissemination of budget information to raise budget literacy and engage policy-makers and parliamentarians in a more efficient debate of public policy (McNeil and Mumvuma, 2006: 2).

The United Nations' Food and Agricultural Organization (FAO) has developed a guide to monitor public expenditure regarding the right to food. *The Budget Work to Advance the Right to Food* is a guide that focuses on some of the differences between government rhetoric and plans, and their implementation. It puts special emphasis on those situations where the government's budget is or appears to be an important factor in right to food matters, that is, situations in which changing the revenue or allocations in the budget, or changing the way the government spends resources, is likely to make a difference in the fulfillment of the right to food. The Guide is intended to assist members of civil society as well as government institutions—such as national human rights commissions or legislative committees with the responsibility for monitoring government actions related to the right to food—to learn more about the government's budget and its relationship to the achievement of the right to food. (FAO, 2009).

One of the most active organizations in promoting budget analysis in various countries of the world is the International Budget Project (IBP). IBP has promoted budget analysis as a tool for people to promote political change. This goal is achieved through experts that provide training to local organizations of various countries, as well as by producing guides and case studies. The IBP website provides budget analysis guides and documented experiences from its partners worldwide that could be useful for practitioners and CSOs. For example, the organization issued a Guide that gathers budget analysis experiences of CSOs in different countries by focusing on its methodologies and strategies (International Budget Partnership, 2008).

This accountability mechanism has also been used as a tool to advance the implementation of human rights. For instance, in 2012 the Center for Economic and Social Rights (CESR) and Metrics for Human Rights (the International Network on Quantitative Methods for Human Rights and Development) conducted the seminar "New Horizons in Economic and Social Rights Monitoring" in Madrid, Spain. Among the topics discussed was the use of budget analysis to monitor human rights. One of its main conclusions was that this is an effective tool to gather evidence on the extent to which governments fulfill their obligations on human rights. However, this perspective has not been fully explored and the relationship between the budgets and the fulfillment of human rights is not widely recognized (Center for Economic and Social Rights, 2012: 9).

Performance

Indices

Indices are tools of social accountability that evaluate the progress and setbacks of programs and policies based on previously defined standardized parameters. The literature shows that there are various indices that measure accountability, transparency and governments performance. In fact, the World Bank has reviewed indices as an important input to monitor results of citizen engagement initiatives (WBG, 2014: 55).

In relation to fiscal transparency, there are two indices of particular importance. First, the Public Expenditure and Financial Accountability (PEFA) Framework provides an indicator-based assessment on the performance of Financial Management Systems. The Framework was launched by the World Bank in 2005 and has been applied in more than 60 countries. PEFA was intended to serve governments in conducting administrative and fiscal reforms; however, non-state actors have used it to monitor government performance on fiscal issues and to advocate for fiscal reforms and improve budget allocations. De Renzio (2009) analyzed 57 PEFA assessments, finding that these

documents are important sources of information to promote improvements in financial management systems to strengthen governance.

The second index is the Open Budget Index (OBI), launched in 2008 by the International Budget Partnership and applied in 100 countries. This Index measures the availability of eight basic budget documents, as well as determining to what extent the information contained in these documents meet international standards. The OBI includes a public participation component that measures available mechanisms for citizens and CSOs to participate in the budget process. The OBI has also served local CSOs to advocate for more budget transparency. De Renzio and Masud (2011) explain how this tool could help governments and CSOs to improve budget transparency.

In Latin America, the TPA Initiative (2013) designed a set of indicators to measure transparency, citizen participation and accountability, based on international standards. These indicators were implemented in five countries in the region. The process involved civil organizations and academics seeking to influence the accountability systems at the sub-national level. With these indexes, the TPA Initiative sought to provide elements for Supreme Audit Institutions to plan, implement and evaluate policies including the participation of civil society to increase the impact of its audit processes.

Williams (2014) reviews some transparency indices, concluding that there is not a comprehensive index that measures transparency over time and across countries, According to the author, indices only cover a specific dimension of transparency. In regards to budget and fiscal transparency, the author reviews the following indices:

- IDA Resource Allocation Index. Quality of Budgetary and Financial Management measuring if there is a comprehensive budget linked to policy priorities, if the financial management system is effective, and whether financial and budget information is accurate and timely or not.
- The Open Budget Index.

Williams reviews Hameed (2005), Islam (2006), Williams (2009), Hollyer, et al. (2011), who have studied various aspects of transparency ranging from the economic sphere and open budget to fiscal transparency (Andreula et al., 2009). Regarding political transparency, the author believes that the most important is the Freedom House Freedom of the Press index, as well as the one produced by Reporters Sans Frontieres. Finally, Williams elaborated criteria for the construction of an index similar to the one proposed by Bellver and Kaufman (2005), the World Bank's Governance Indicators, or Transparency International's Corruptions Perception Index.

Felner (2008) states that another use of indices is to measure the degree of compliance of governments to human rights. The production of articles and studies on this type indicator has increased substantially among various UN agencies. The author quotes documents prepared by the High Commissioner for Human Rights, the Special Rapporteur on the Right to elicitation and the Special Rapporteur on the right to health, as well as the Inter-American Commission on Human Rights. However, the literature has focused more on the development of indicators, failing to translate the results into operational tools that could foster the exercise of rights (Felner, 2008: 120).

Observatories

Observatories are initiatives sponsored by academic institutions, civil society organizations and development agencies to provide scientific, independent and statistical analysis-based evidence on a specific issue. The information provided by observatories may be used in various ways. For instance, it could be used to monitor a public policy or to evaluate its progress and performance. Some examples of these observatories are the Gender Equality Observatory for Latin America and the Caribbean of the Economic Commission for Latin America; the Migration Observatory promoted by the Oxford University's Centre on Migration Policy and Society in UK, and the European Observatory on Health Systems and Policies, which includes the participation of several

governments in the region, the World Bank, the London School of Economics and Political Science and the World Health Organization Regional Office for Europe.⁴

According to Evidence and Lessons Learned from Latin America (n.d.), in addition to evaluating policies, observatories can identify, advise and monitor relevant social issues “that the government is not addressing and that, consequently, are not included in the public agenda. Observatories that address femicide are an example of this category” (Evidence and Lessons Learned from Latin America, n.d.: 11). This document includes several relevant Latin American observatories related to environmental issues, the right to water, the justice system (Mexico), public health (Chile) and the Observatory for Human Rights and International Humanitarian Law (Colombia).⁵

According to Rose (2012), the purpose of an observatory is not only to lodge complaints, on the contrary, it is a model of social audit, which adopts “a preventive vision capable of anticipating misappropriation and other acts of corruption” (Rino et al, 2011, quoted by Rose, 2012: 27).

There are few studies that show the contribution of observatories for accountability. Schommer (n.d.) conducts a research of the activities of twenty citizen observatories in Brazil that tracked the public expenditure and managed to stop corruption. She identifies three types of actions developed by observatories: monitoring, training of citizenship in fiscal and budgetary matters, and improving the quality of public administration actions. These observatories conducted a wide range of actions, from reviewing and monitoring procurement contracts, to the formulation of public policy proposals. These observatories were formed by many different actors, including academics, small businesses and entrepreneurs, law firms, the Rotary Club, the Lions Club, and the municipal and state departments of education. The common feature of all these actors was that they were interested in transparency in public spending. The observatories of Brazil track all procurement processes in the municipalities into a database that favors the analysis of that information for assessing the quality of goods and services acquired by municipalities. These results have generated savings of US \$ 7.300.00 in public funds (Rey de Marulanda 2010, quoted by Rose, 2012). It has also prevented the use of US \$ 1,380.000 in funding for the education sector that had been misallocated. Rose notes that the main contribution of the observatories is to change the local culture to fight corruption and promote transparency practices and accountability that can scale from local to national and regional levels (Rose, 2012: 31).

Performance Monitoring

This tool is used to monitor the implementation or performance of a public services, a program, a policy or a project. Generally, this implies the elaboration of indicators that serve as a standard to evaluate performance or implementation (Arroyo and Sirker 2005: 11).

According to Arroyo and Sirker (2005), in Asia and the Pacific Region, performance monitoring is used to oversee public service delivery, the implementation of local projects and government programs. However, in this region, PM is accompanied by advocacy strategies to pressure for reforms (Arroyo and Sirker, 2005).

McNeil and Mumvuma (2006) state that in Anglophone Africa, this tool is used to monitor public service delivery by the government and by private enterprises, based on evaluation tools that include citizen report cards, community scorecards and satisfaction surveys. In other cases, performance monitoring is also used to monitor pro-poor expenditures and expenditures in key sectors such as health and education (McNeil and Mumvuma, 2006).

⁴ For more information on these observatories see <http://www.cepal.org/en/observatories/gender-equality-observatory-latin-america-and-caribbean>, <http://migrationobservatory.ox.ac.uk/>, <http://www.euro.who.int/en/about-us/partners/observatory>

⁵ For more information on these observatories see: <http://ocsjustica.org> and <http://www.derechoshumanos.gov.co/Observatorio/Paginas/Observatorio.aspx>

In contrast, Novikova (2007) found that performance monitoring is not a very common practice in Europe and Central Asia. According to her, this might be because this tool is costly and it requires technical and analytical capacities that CSOs do not necessarily have. She only found two experiences in Albania and one in Macedonia.

It is important to clarify that most of performance monitoring techniques are social audits, citizen report cards and community scorecards. In the next pages we will review these techniques because they are generally used to monitor goods and public service delivery. Nonetheless, we chose to separate performance monitoring because it could also be used to monitor programs and projects as we showed in the previous paragraphs.

Monitoring of International or National Debt

In the last five years, the European movement known as the International Citizen Debt Audit Network (ICAN) has grown significantly. This platform gathers movements and networks in Europe, Middle East and the North of Africa, advocating for austerity measures and the suspension of debt payments through the implementation of “citizen debt audits.” This is a particularly interesting experience since we were unable to find any other case that focuses on the debt. ICAN is promoted by European countries in a context of economic crisis and stresses the need for making debt information more open and transparent. Currently the network works in twelve countries: Belgium, Cyprus, England, France, Greece, Ireland, Italy, Poland, Portugal, Scotland, Slovenia, and Spain.

However, ICAN is not new and other countries have also conducted social audits on debt issues. Fattoreli (2013) systematizes a methodology of social auditing of the public debt, based on the experience of various regional and national organizations on the issue. According to the author, citizen audits are important to understand many aspects of the composition of foreign debt, such as the mechanisms and operations that explain why a country contracts debt in the first place, who are the main beneficiaries of the resources received and how they were applied, to what extent payments comply to legal and administrative aspects, and finally, what is the social impact of the debt (Fattoreli, 2013: 101). Fattoreli’s methodology was based on two case studies: Brazil and Ecuador. In Ecuador, during 2007, the government created the Commission for the Integral Audit of Public Credit of Ecuador. After a year of investigation, the foreign debt with private banks was reduced 70% and those resources were redirected to social investment. In Brazil, the citizen debt audit originated in a Popular Plebiscite on the External Debt conducted in 2000, in which 95% of citizens voted not to continue the agreement with the International Monetary Fund until a constitutional audit was conducted.

Goods and public services

Social audits

Social accountability initiatives in public service delivery have been traditionally called “social audits.” These practices have been widely used in India, where Mazdoor Kisan Shakti Sangathana (MKSS), a local CSO, introduced it to monitor livelihood issues to locate irregularities and corruption on minimum-wage regulations, relief works, and subsidies (Goyal, 2011: 540). Social audits have been institutionalized in India to monitor the provision of several public services and policies. The most relevant example of these mechanisms is the implementation of social audits in the National Rural Employment Guarantee Act (Goyal, 2011: 540). Typically, social audits combine citizen report cards, community scorecards, access to information requests or *in situ* evaluations, with an advocacy strategy that involves public hearings and forums with the authorities responsible for delivering the services. In the cases where the social audit is regulated, as in the National Rural

Employment Guarantee Act, social audit findings could lead to sanctions to public servants or to improvements in the implementation process.

World Vision has developed a methodology called *Citizen Voice and Action*, that uses scorecards and social audits to assess how services are being provided at a district, province or on national level. The sectors targeted by World Vision are health, sanitation and education. These are long-term projects built around Area Development Programs (ADP), each of which comprises a 15-year commitment with the program area. ADPs are generally formed with local CSOs and World Vision provides training, funding and monitors progress. Government engagement is important, since ADPs must present findings from scorecards and social audits, and follow-up on actions implemented by the government in relation to these results. World Vision also develops some indicators for assessing the impact of projects, mainly regarding improvements in the provision of the public service under monitoring (Hoffman, 2014).

Some types of social accountability tools focus on a specific public service or on a specific sector. For instance, the Center for Research on Tropical Diseases (Centro de Investigación en Enfermedades Tropicales, CIET) has focused on the delivery of health services, developing and implementing a social audit methodology to assess how resources meet defined social objectives (Andersson 2011: 2). The CIET's methodology focuses on the impact of health interventions (i.e., the change in specific indicators), the level of coverage (the people who received a specific services versus the people who needed it) and the cost (including staff and transaction costs), to assess health services performance (Andersson 2011: 3). CIET documents the majority of its initiatives and has a wide repertoire of its findings available on its website.

Save the Children has also developed its own methodology to assess the quality of public services: the *Partnership Defined Quality*. This tool has the objective to improve the quality and accessibility of services. Based on the assumption that "quality" might be defined differently by service providers and users, Save the Children starts by asking users and providers to define "quality." Then, Save the Children facilitates dialogue to construct a common definition that is used to frame quality problems and design improvement mechanisms and actions. This tool has been piloted in Nepal, Haiti, Pakistan, Uganda, Rwanda, Azerbaijan, Georgia and Ethiopia (Hoffman, 2014).

Citizen Report Cards and Community Scorecards

Some of the most extended tools in social accountability are the citizen report cards (related to individual action) and community scorecards (collective action). The Public Affairs Foundations, a non-profit organization that promotes good governance through the Public Affairs Center based on Bangalore, India, is the pioneer on social accountability tools such as the Citizen Report Cards, Community Scorecards and Social Audits. The organization has implemented its methodologies in India and some other countries in Asia and Africa (PAF, 2009). The World Bank has widely promoted the use of these tools, particularly in Africa.

Generally speaking, Citizen Report Cards (CRC) are surveys of public and social services targeted to the poor, that provide users with the opportunity to score the access, staffing, price, efficiency, quality or effective delivery of the services (Arroyo and Sirker, 2005: 13). CRC are not opinion polls, because the target public is restricted to the users of public services. Findings from CRC should be publically distributed and follow up actions should be taken (Ministry of Planning and Investment-UNICEF Viet Nam, 2011). Agarwal et al. (2013) assures that "these tools [are] most likely to be effective when there is strong country ownership⁶ (by either the government or by CSOs)" (Agarwal, et al., 2013: 15).

⁶ "Country ownership means that there is sufficient political support within a country to implement its developmental strategy, including the projects, programs, and policies for which external partners provide assistance. Country ownership requires that the government has achieved sufficient support for the strategy among stakeholders within and outside of the government. This likely includes line ministries, parliament, subnational governments, civil society organizations, and private sector groups. The participatory processes needed to build country ownership will be unique to the country's

Community scorecards (CSC) are used to monitor service delivery and to provide feedback on possible improvements. The World Bank has used this tool because it is relatively low-cost, easy to implement and it promotes a sustainable dialogue between service providers and users at the community level (Post, Agarwal and Venugopal: 1-3). The difference between citizen report cards and community scorecards is that the later is a community-based process (Arroyo and Sirker, 2005: 14) involving users, service providers and authorities. By involving all actors on the same process and facilitating dialogue, CSC is an important instrument for empowerment (McNeil and Mumvuma, 2006: 3; Ministry of Planning and Investment-UNICEF Viet Nam, 2011). CSC has been used mostly in rural settings, because it is a grassroots process that increases community oversight (Post, Agarwal and Venugopal: 1-3). This approach has been implemented in areas such as food security, education, health, HIV/AIDS, infrastructure, agriculture, water sanitation and gender based violence (Hoffman, 2014).

Complaints and grievances

Complaints and grievances are also a widely used social accountability mechanism. Hevia (2014: 6) argues that the offices where citizens can lodge complaints and allegations are the result of a new model of governance which sees citizens as customers or service users and, consequently, open spaces similar to those existing in the market (Hevia, 2014: 6).

According to the author, although there are still few studies on the impact of complaint mechanisms, it is already clearer that some of its characteristics could help in improving government efficiency, effectiveness, and accountability. For example, this system provides privileged information for decision-making and a way for citizens to exercise the right to request information and receive a response, helping to build trust and reduce information asymmetries between citizens and public servants. Another advantage is that the analysis of complaints and reports can provide strategic information to the internal control bodies of public agencies, which may be a reference for decision-making. Hevia states that by ruling spaces for dialogue between citizens and government, the possibilities for potential corruption and resource misuse are reduced.

Finally, there is a new research area in social accountability regarding public services that specifically considers service characteristics when choosing strategies in social accountability. Batley and Wales (2015) analyze factors impacting results in highly risky contexts for implementing social accountability practices, concluding that service characteristics influence the social accountability results. The authors use health services and safe water as paradigmatic examples. While the demand for drinking water affects mainly communities, health services must meet the needs of people as individuals. Similarly, potable water can be discussed publicly, while health services must attend practices of confidentiality and discretion. (Batley and Wales, 2015: 1). The authors propose to analyze the following characteristics of the service before implementing social accountability: the nature of the good or service, whether it is public or private; identification of market or government service delivery failures; and the characteristics of the demand for the service, such as the frequency of use, territoriality and specificity of the service. All these elements make possible to locate what the entry points are and what blockages may be found to develop actions of social accountability (Batley and Wales, 2015).

Transparency and access to information

Transparency and access to information *per se* cannot be strictly defined as social accountability. Nevertheless, the literature often considers transparency and access to information as constitutive elements of social accountability, mainly for two main reasons. First, a legal and institutional

political culture and circumstances. Ownership requires that a country has sufficient institutional capacity for defining and implementing a national development strategy. For PRSPs, it means that PRSP decision making processes are mainstreamed, or institutionalized, into those of the executive, parliament, local governments, and country stakeholders.” The World Bank. Projects & Operations. Comprehensive Development Framework. Country Ownership. http://web.worldbank.org/archive/website01013/WEB/0__CON-5.HTM 2008.

framework that secures transparency and access to information is the most important prerequisite to conduct social accountability initiatives. Second, recent trends in transparency, access to information and open government are pushing for a new governance paradigm based on the assumption that dialogue and collaboration between governments and civil society are the key elements for achieving social outcomes, to improve government performance and to face social problems. For these reasons, and for schematic purposes, we are including transparency and access to information in our map of social accountability.

Citizens Budget

A citizens budget is a summary of the main features of the national budget, expressed in accessible format and simple language, produced for the general public. Its main purpose is to promote transparency and access to basic budgetary information so that anyone can understand how the government is allocating public resources. In terms of its contents, the Citizens Budget should have at least basic information on the budget cycle, a brief review of the legal framework, a summary of the main sources of revenue; a summary of the expenditures and information on debt.

The IBP has issued a Guide for governments interested in elaborating a Citizens Budget, which could serve as a tool for starting a dialogue between governments and civil society. The most important requirements for a Citizens Budget are a simple and clear language and the use of accessible formats for its communication. To achieve this, it is necessary for the government to previously conduct a consultation process with the relevant stakeholders (including civil society organizations, media, academia, entrepreneurs, grass root organizations, etc.).

A Citizens Budget benefits both citizens and Governments; it could enhance public knowledge of the budget, it can help government to communicate its concerns around it and, most importantly, it could serve as useful mechanism to start a dialogue with civil society on budgetary issues (International Budget Partnership, 2012). To achieve these objectives the elaboration of a Citizen Budget should include certain elements, for example a clear governmental strategy for elaborating the document, a previous consultation process with the relevant stakeholders, a translation of the complex budget information into accessible language and formats. In addition to this, the document should be widely disseminated, and a subsequent evaluation of the process should identify improvements for the next year (International Budget Partnership, 2012).

Open Government

In 2011, a group of Civil Society Organizations and governments launched the Open Government Partnership (OGP), a multi-stakeholder initiative, with the objective of assuring commitments from governments to increase transparency, public participation, accountability, and enhancing innovation and technology. Since then, the Partnership has grown to 65 countries⁷. To become a member, countries must demonstrate a minimum commitment to OGP principles in four areas: transparency, accountability, citizen participation and technology and innovation, and submit an action plan —previously agreed with relevant local civil society organizations—, in addition to committing to prepare a self-assessment on the country's performance on a yearly basis⁸. Action plans should focus on five strategic axes: 1) improving public services, 2) increasing public integrity, 3) more effectively managing public resources, 4) creating safer communities and 5) increasing corporate accountability. The initiative is directed by a multi-stakeholder Steering Committee formed by governments and civil society organizations.

It is still too early to assess the overall impact of OGP. However, the initiative has a mechanism to track performance on the commitments —the Independent Reporting Mechanism (IRM)— and some general issues in relation to it can be already sketched here. Although it was not possible for us to find in the OGP's website a general overview of the performance on commitments specifically

⁷ <http://www.opengovpartnership.org/what-open-government-partnership>

⁸ <http://www.opengovpartnership.org/how-it-works/requirements>

addressing fiscal transparency, it is important to notice that a many of the commitments relate to fiscal and budgetary issues. Actions and commitments vary from more openness, transparency and disclosure of budget and fiscal information, to plans and actions aimed at facilitating dialogue and including civil society in the budget and fiscal processes. There are some case studies available at the OGP website regarding budget and fiscal policies and actions, and the Global Initiative for Fiscal Transparency has already started to analyze reports, contents, performance and outcomes of OGP action plans regarding fiscal transparency, to assess to what extent OGP commitments help in fostering fiscal transparency and, specifically, GIFT's High-Level Principles on Fiscal Transparency (Petrie 2013; Petrie, 2014; Petrie 2014a).

In regards to participation, the IRM issued an analysis on civil participation in Latin American OGP commitments. The report categorizes and analyzes 88 participation commitments from 10 Latin American action plans. According to the document, the majority of commitments relate to two-way communication mechanisms, but few include explicit means for public involvement in the decision-making process. The analysis also found that commitments focus on improving already existing participatory mechanisms, and that technology-oriented tools seem to have significant potential impact (Whitt, n.d.).

Ramirez and Dassen (2014) also analyze action plans from 15 countries in Latin America and conduct interviews with relevant actors involved in these countries, in order to provide and assessment on the performance of action plans. In terms of public participation, the authors conclude that the experiences in Latin America are still very focalized in particular sectors and actors within each country. On the other hand, the study also concluded that it is still necessary to build better mechanisms to incorporate civil society in the decision making process (Ramirez and Dassen, 2014:33).

One of the major purposes of the OGP is to use technology to build or produce "public value" through innovative ideas. This goal has a strong impact on the kind of actors that can be involved in the open governments platform. For example, Fumega (2013) shows the emergence of a new type of social actors, called "entrepreneurs", that are using information and communication technologies (ICT) for transparency and accountability purposes. These actors engage in open data processing to create applications that could disseminate information through mobile devices.

Citizen Participatory Audit

Some countries have started to include social accountability mechanisms in the auditing processes to improve the impact of audits for SAIs. This is especially relevant in countries where SAIs are not as strong and have serious staff and budgetary constraints, as it is the case in Latin America and the Caribbean (Ladipo, et al., 2009: 46).

The Department of Economic and Social Affairs of the United States Secretariat has implemented joint projects with Supreme Audit Institutions (SAI) to link the audit function with the achievement of the Millennium Development Goals (United Nations. Department of Economic and Social Affairs, 2005). In 2005, the United Nations Department of Economic and Social Affairs organized with the Board of Audit and Inspection (BAI) of the Republic of Korea an Expert Group Meeting called "Auditing for Social Change." The meeting had the objective of exploring how to turn audit into an effective tool for social change. Two additional goals were to examine opportunities and challenges for SAI when establishing partnerships with CSOs, and sharing best practices and innovations in audit (UN-Department of Economic and Social Affairs, 2005). Three important recommendations were the outcome of the meeting- First, that the UN must facilitate and create networks among the auditing community, civil society and the media to promote the concept of "participatory auditing"; second, that budget implementation should be enhanced by the direct participation of civil society and the media in the auditing process (at a minimum the audit process should share information with CSOs and the media on audit results, taking advantage of ICTs), and third, that particular attention should be paid to the dissemination of audit results, since they have a potential impact in empowering citizens to demand compliance and engage in actions that are more pro-poor (UN-Department of Economic and Social Affairs, 2005: xiii-xv).

Baimyrzaeva and Kose (2014) explore from theoretical and practical stances the reasons why SAIs and CSOs should collaborate, and provide some recommendations to strengthen this relationship. In reviewing existing initiatives, the authors argue that collaboration occurs at three levels: information provision to the citizens —the most common type of collaboration consisting in disseminating information of audit reports—; consultation with citizens —SAIs consult with citizens to collect and request information—; joint decision making at different stages of the auditing process —, and engagement with CSO in the decision-making process, including planning, field work, data collection and monitoring (Baimyrzaeva and Kose, 2014).

In Latin America, interest in linking civil society with the SAI was strengthened in 2013 with the Santiago Declaration, which recognized the role of citizens in public deliberation, in the development and evaluation of public policies, in the fight against corruption and in the reduction of mistrust. The principle 9 of Santiago de Chile Declaration states:

[Organization of Latin American and Caribbean Supreme Audit Institutions] will encourage the development of different forms of relationship and good practices of articulation and collaborative work with citizens and civil society, especially facilitating their complaints, and providing accessible and useful information based on open data and their inclusion in the cycle of audits. (OLACEFS, 2013: 3-4)

Some authors have highlighted best practices and cases in Latin America. Cornejo (2013: 4) summarizes the findings of these authors regarding the advantages of collaboration between SAIs and civil society:

- Citizens and CSOs can help SAIs identify possible areas of mismanagement, inefficiency, and corruption.
- Citizens can contribute to the audit process with relevant information.
- CSOs can participate in the audit process by providing technical knowledge and expertise on specific areas (e.g., environment, education, health).
- CSOs can conduct supplementary investigations on audit findings.
- Citizens and CSOs can put pressure on the legislature and executive agencies to take and enforce corrective actions, as well as help monitor the executive's follow-up to audit reports and subsequent decisions taken by parliamentary committees.
- Citizens and CSOs can perform a watchdog role over the appointment of SAIs authorities to strengthen their institutional autonomy.
- SAIs can learn from civil society's experience and methodologies for tracking public funds.
- SAIs can provide information that is relevant for citizens to engage in informed participation and to demand accountability.
- SAIs can present audit information in accessible terms for non-specialists.
- SAIs and citizens can work together to build citizen literacy on financial management and oversight.

Sources: Ramkumar and Krafchik (2005); Pyun (2006); Ramkumar (2007); Nino (2010); van Zyl, Ramkumar, and de Renzio (2009); Leal (2009).

Source: Cornejo, 2013: 4.

The TPA Initiative has also published documents about the main challenges of civil society and SAIs collaboration in Argentina, Bolivia, Ecuador, Colombia, México and Paraguay (TPA-I, 2011a, b, c, d and 2013).

Kim (2015) describes the Korean case, where the Board of Audit and Inspection in Korea (BAI) has implemented a mechanism that allows citizens to request a specific audit. The use of this mechanism has increased over the years; the Board has a Selection Committee to review and approve these requests. Although this Committee has external members (not public servants from BAI), they are not necessarily members of civil society (Kim, 2015).

Another example is the participatory audits in Philippines. In 2014, the Commission on Audit (COA) conducted a Pilot on Citizen Participatory Audit “founded on the premise that public accountability can prosper only with a vigilant citizenry” (Pulido Tan, 2014). The pilot conducted three audits. The first one assessed the efficiency and effectiveness of the Kaloocan, Malabon and Navotas (KAMANAVA) Flood Control Project, verifying and validating if the project was implemented according to the initial plan. The second project reviewed health centers in Barangay Health Center. The project used community scorecards whose respondents were the current beneficiaries of the Conditional Cash Transfer Program. Finally, the third case reviewed the Solid Waste Management of Quezon City. CSOs were responsible for implementing fieldwork in the three cases and the results were included in a SAI report to provide improvements during the implementation of the projects in the following years (Pulido Tan, 2014).

CONCLUDING REMARKS

This literature review shows that there is no agreement regarding the definition of “social audits”, “social accountability”, “social control” and “voice and accountability”. Instead, these terms are used indistinctly to refer to a type of public participation that seeks to create accountability mechanisms to hold governments accountable, and to have an impact on government performance, whether it is in relation to the use of public resources, or the provision of public goods and services. Academics are more likely to use the term “social accountability”, whilst practitioners use these terms indistinctly. It is also important to say that in most cases, those who use the term “social audits” refer to initiatives that combine one or more tools of social accountability, as described in the second part of this literature review.

The use of these terms might also respond to an ideological conception of the citizen. On the one hand, those who describe “social audits” refer to citizens as “users” of goods and services. On the other hand, those who describe “social accountability” conceive citizens as individuals who are exercising their rights. Clearly, adopting one or the other perspective will have an impact on social accountability projects, mainly because the rights perspective tends to promote capacity building and creating better conditions for scaling and sustaining social accountability initiatives in the medium term. In contrast, the user perspective tends to improve a service or good.

This review also shows that social accountability could be applied to practically all states of the budget cycle and to all elements of fiscal transparency as described by GIFT. Most of the literature focuses on experiences aimed at improving goods and services, but there are also worthy assessments on how social accountability could help citizens in monitoring revenue, expenditure, investment projects, as well as serving as a valuable input during the audit cycle.

In spite of the conceptual debate we found that the interest of the available literature is not centered in accomplishing a common definition, but rather in ways to strengthen social accountability as a useful tool to improve governance. The literature shows that there is a growing interest in analyzing the impact of social accountability, since the available information makes it difficult to conclude that social accountability has improved governance and people’s well being, and that further research is needed. However, there seem to be a consensus in the strategies to achieve the later. They can be summarized in four areas:

1. *Social accountability as a process, not as a tool.* Most of the available literature understands social accountability as a focalized tool that can be applied to different realities with the same results. However, there is little systematization on social accountability experiences and its medium and long-term impacts are hard to assess. This might explain why the majority of literature focuses on social accountability tools and not as much in the

actors involved and the scope of these practices. To overcome these issues, there is a growing interest in changing the focus and understanding social accountability as a process that relies heavily on two factors: the context where it is implemented and the actors that participate in social accountability. This change in perspective allows selecting the best strategies and tools to implement social accountability, and also to systematize and assess long-term impacts.

2. *Capacity building.* This literature review showed that social accountability has been promoted and driven by international agencies and actors, mainly the World Bank. Since most of the methodologies are supported and guided by international actors, there is not enough evidence to assure that local actors adopt these tools and include social accountability as a permanent strategy. Many authors address the lack of skilled personnel and adequate financial resources as the most important obstacles in implementing long-term social accountability initiatives. Capacity building is also important within the government; the role of public servants is crucial in implementing effective social accountability because positive outcomes depend not only on political will, but also on an internal framework that makes these impact and outcomes possible. This problem is particularly acute at the municipal level, because the lack of professionalization brings implementation problems and distrust among citizens.
3. *More actors as champions for social accountability.* Traditionally, social accountability has been conceived as a relationship between government and civil society organizations and users of public services. However, new actors have also embraced social accountability initiatives, such as media, journalist, private sector and other non-state actors. On the public side, the Executive has been the most important actor in social accountability, but other institutions such as Legislatures and SAs have started to discuss and implement social accountability mechanisms to improve the impact of their work. The literature makes evident the importance of promoting efforts to articulate projects, strategies and capacities, networks, partnership and ecosystems, to improve the impact of social accountability initiatives and scale from the local to the national and regional levels, with a strategic long-term vision.
4. *Use of communications and information technologies (ICTs).* Recently, social accountability mechanisms have incorporated information and communication technologies to facilitate the processes and increase the impact of different initiatives. ICTs offer great opportunities, since they reduce transaction and implementation costs of social accountability initiatives and help in escalating effective experiences. Kuriyan, et al. (2011) provide an interesting review on how some transparency and social accountability initiatives are incorporating ICTs as a tool to reduce transaction cost and increase their impact..

In recent years, social accountability has attracted attention, generating a shift on how the actors involved conceive this type of public participation. In the beginning, social accountability was bounded to focalized and short-term initiatives that mainly involved the recipients of public services with the sole objective of improving its delivery. From this literature review, it is evident that this notion has changed and social accountability is currently conceived as a long-term process that could be scaled at national and regional levels. In fact, some experiences are starting to shed light on the potential impact of this type of practices. At the same time, recent trends in governance, open government, transparency and accountability push to the emergence of a new paradigm that considers public participation as tool that could improve governance and have a positive impact in people's lives. We believe that these two trends are converging and becoming perfect complements to strengthen governance in general and fiscal transparency in particular.

In this context, GIFT has the opportunity to contribute to strengthen this relation. This is especially important given the fact that there is limited information on how social accountability could foster fiscal transparency and on how to widen public participation in innovative ways.

ASSESSMENT ON THE RELEVANCE OF A HANDBOOK OF SOCIAL ACCOUNTABILITY FOR FISCAL TRANSPARENCY

Based on this review, we consider that training materials on social accountability regarding the five elements of public participation proposed by GIFT are relevant, for two important reasons:

First: there is a need to gather, systematize and provide examples on how to use available knowledge and tools on social accountability to foster participation on fiscal transparency.

- ✓ There are available a variety of handbooks, guides and promotional materials and methodologies that focus on the delivery of public services.
- ✓ Most of these materials have the following characteristics: a) describe or focus on a specific problem or issue that requires improvements or changes; b) show methodologies to assess the relevance and effectiveness of government actions; c) explain useful ways to systematize and analyze the information collected; d) suggest strategies to establish dialogue with authority and present viable proposals.
- ✓ Most handbooks and guides present social accountability as a mechanism for citizen oversight of investment projects and government services, but they do not discuss strategies to have impact or generate change.
- ✓ There are few manuals and guides that include strategies for reviewing budget reports issued by the Executive or by Supreme Audit Institutions. However, this is not a common practice. The available guides are only related to a specific country, sector or regional context and it is hard to export them to other realities. An example is the "Guide to Participatory Planning Process General Audit Office", prepared by the ACIJ of Argentina.⁹ There is also a *Draft Guidance: SAIs' Management of Institutional Accountability to Citizenship* elaborated by Technical Committee of Accountability of OLACEFS, focused on SAI's behavior that includes recommendations for state linkages with stakeholders.
- ✓ We could not find a guide focusing on fiscal transparency; the few cases that were identified are targeted to those who have a very high level of technical knowledge.

Second: there is a need for capacity building in civil society and government actors to conduct relevant social accountability initiatives that could secure the scalability and sustainability of successful experiences.

- ✓ International agencies have encouraged governments and audit institutions, at national and subnational levels, to adopt social accountability practices. Several Latin American countries have passed laws on social control as a regular practice in all phases of public policy (Bolivia), or during some stages of the budget cycle (Brazil, Dominican Republic and others), or in social development programs (Mexico). But we did not find instruments or guides on how citizens can exercise these rights.
- ✓ Most of the guides and handbooks have been developed in the context of specific projects, affecting the sustainability and scalability of the models of social accountability. This problem is seen most acutely in Asia and Africa, where projects and inputs to implement social accountability depend on funding from international agencies. This causes that, when projects are concluded, the production of expertise comes to a halt, because these instruments fail to build human capacity. The fifth element proposed by GIFT refers to human capacity building, which involves the implementation of solid dialogue mechanisms

⁹ <https://iniciativatpa.files.wordpress.com/2012/04/guc3ada-sobre-el-proceso-de-planificacic3b3n-participativa-20121.pdf>

between civil society and government. Here, accountability could play an important role, and therefore GIFT has the opportunity to specialize on capacity building for fiscal transparency.

- ✓ Social accountability needs mentoring, support, training and political will. This means that a handbook or guide on social accountability should not only target civil society but also public servants.

However, we consider that a Handbook is not the most adequate format to address these needs. GIFT should partner with existing social accountability initiatives to advance its participation objectives and benefit from the experience these actors already have. We believe that GIFT and its partners could construct an on-line platform to systematize all the information and tools available, so that users can tailor their own manual or guide according to their very specific needs. This platform should include handbooks and all the available tools that could be adapted to a variety of circumstances and capacities. This platform should have the following characteristics:

- ✓ It should have at least these basic categories: sector, type of social audit, type of champion, methodologies, main results, region, country.
- ✓ It should rely on the use of information technologies and advanced search engines.
- ✓ It should include materials, strategies and methodologies in several languages.
- ✓ Use accessible, printable and friendly formats so that access to the Internet should not be a requirement.

This platform is not a website, neither is a stock of didactic resources. It is a box of tools that users can adapt to their needs to build capacities according to their context, characteristics, expertise and resources.

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