

Manual on Social Accountability: Concepts & Tools



CBGA

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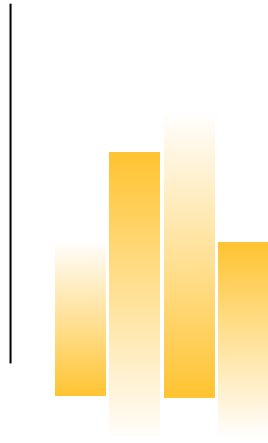
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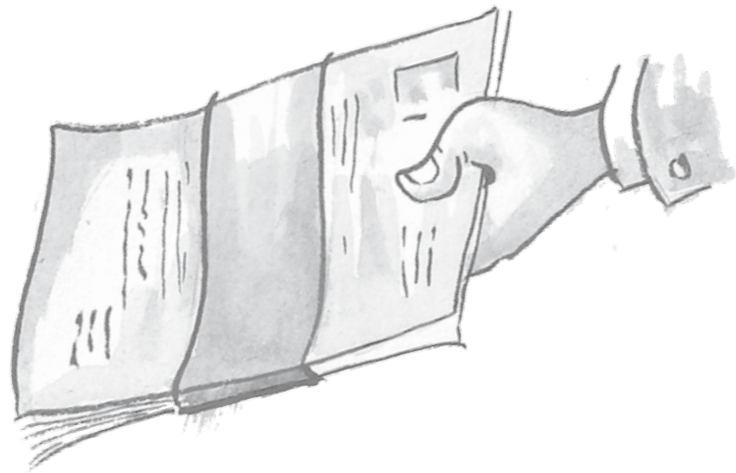
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Foreword

While democratic institutions exist in many South Asian countries, there has been a contradiction in terms of the inability of their governance institutions to uphold social justice. The region accounts for a disproportionate share in poverty (40% of the world's absolute poor live in South Asia) and social and economic exclusion has made a majority of the population voiceless. The systems of governance have not been very responsive to the concerns of the poor and failed to make economic growth reach the masses.

At the same time, the region has also witnessed a flourishing of creative efforts from the civil society to monitor the state, pushing forth transparency, participation and accountability as parameters of good governance. The strategies and tools, however, have been confined to a few organisations and experiments whereas their potential could be harnessed only when these are used widely.

In this context, the present manual aims to provide a comprehensive overview of the various social accountability tools that are being used by civil society actors towards promoting accountable governance. The manual also discusses in detail three of these tools, namely, Citizen Report Card, Social Audit and Budget Analysis. The methodology of the three tools has been stated in detail along with the various other 'extra-procedural' tenets that must be kept in mind while using any of the tools. We hope this manual will contribute towards civil society efforts in India and its neighbouring countries on popularising social accountability tools.

Executive Director
CBGA



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Introduction



Section 1

Introducing the Objective and Structure
of the Manual



The most important feature of democracy is the accountability that elected public officials owe to the citizens. This accountability has been attempted to be achieved in almost all major democracies of the world through the instrument of elections. Periodically held, elections oblige officials to be accountable to the electorate for the policies formulated and actions undertaken after their stipulated period in office. This mechanism, however, has proved ineffective in many ways. In most developing nations, primordial loyalties of ethnicity, race, caste and religion continue to play an important role in determining people's political choices instead of issues of governance and accountability. Moreover, many public servants, who are largely responsible for implementation of various policies and schemes, do not even have to face elections. This absolves them of any kind of accountability, which underscores the need for devising new ways and mechanisms to exact accountability from elected public officials and non-elected public servants.

Other conventional forms of political representation and accountability have also been found to be rather inadequate. Some of the most commonly encountered shortcomings in conventional accountability systems include “secrecy in auditing, the extended time delays between elections, ineffective policy reviews in legislatures, excessive delays in courts, and inadequate sanctions for failure to apply administrative rules or respect standards. These have created pressure for establishing better channels for vertical information flows and new accountability relationships between state agents and citizens” (Goetz and Gaventa, 2001, p.4).

To most people in the developing countries, the state institutions as experienced by them in their everyday dealings with it appear to be distant, unaccountable and corrupt. The general perception is that the state institutions are either not accountable to anyone or accountable only to the politically connected and powerful. This is based on concerns of corruption and lack of responsiveness to the needs of the poor. Participation by ordinary citizens, especially the poor, in determining the contours of policy are almost absent.

Realisation of the problem has created pressure for establishing new forms of engagement between the state and citizens. This challenges the convention in representative democracies of citizens expressing their preferences exclusively through elections, leaving the job of holding the public officials accountable to elected representatives. In this regard, “manifest limitations in traditional accountability mechanisms have led to a growing recognition of the role of direct citizen oversight of the state, and increasingly, direct citizen engagement in the policy making process” (Posani and Aiyar, 2009). This new form of state-citizen engagement called ‘social accountability’ has the potential to strengthen accountability and responsiveness in service delivery.

The concept of 'social accountability' has evolved significantly over the years. The citizens directly engage with institutions of the state in an attempt to influence policies and monitor functions. The emphasis is now on influencing the policies and monitoring operations either by being a part of the state apparatus (Porto Alegre, Brazil) or at least working very closely with it.

It is argued that these interventions can also occasionally generate hybrid forms of accountability that bridge the horizontal and vertical divide (of accountability) wherein it uses 'voice' rather than 'vote' as the tool for public accountability.

While the tools and methods of social accountability are diverse and varied, there are certain basic similarities. Common components include collection, analysis and dissemination of information, mobilisation of public support, advocacy and negotiation for change. Social accountability practices may also include enhancing citizen knowledge regarding the conventional mechanisms of accountability and efforts to enhance citizen/CSO participation in the 'internal' mechanisms of accountability (e.g., citizen involvement in public hearing and commissions). Social accountability mechanisms become extremely effective when institutionalised and linked to the various structures of governance and institutions involved in service delivery.

The aim of this manual is to provide a comprehensive overview of the various social accountability tools that are being used by civil society actors in an attempt to hold the state accountable. Another objective of the manual is to provide a detailed treatment of at least three of these tools, namely, Citizen Report Card, Social Audit and Budget Analysis. The methodology of the three tools has been stated in detail along with the various other 'extra-procedural' tenets that must be kept in mind while undertaking the execution of any of the tools.

Here, 'methodology' entails not just the procedure to be followed while implementing a tool but is necessarily a description of the various factors and variables that help in successful implementation of the tool. Like several others, this manual while describing the methodology of the Citizen Report Card and Social Audit, draws extensively upon instances (case studies) of successful implementation of the respective tools. It is, then, a derivative description of methodology. The steps and procedures that were followed in the various instances of successful implementation of the tools are then delineated and elaborated upon. It must, however, be remembered that there are various 'extra-procedural' factors that impinge on the successful/unsuccessful implementation of the various tools. It is an 'overdetermined' reality with no linear causal lines drawn between two factors or variables. It is always a conjunction of factors that make a tool successful or unsuccessful.

The choice of these tools is very important and the reasons for it must be clearly stated. Each of these tools can be seen as an attempt to monitor the several stages of public expenditure. The process of public expenditure begins with allocation of money. This is done through the instrument of budget. Allocation is, thus, the first stage of public expenditure. This stage is monitored through the instrument of Budget Analysis. In the next phase, physical outcomes of the investments made subsequent to the allocations (buildings constructed, the books bought through the instrument of public money) are assessed. This assessment (interrogating whether the money allocated has actually been spent on the stipulated heads and questioning the rationale of this expenditure, assessing the quality of the outcome) can be accomplished through a tool called Social Audit, the second tool to be discussed in detail in the manual. The next thing that needs to be examined is whether the investments augmenting physical infrastructure are producing the developmental outcomes the investment aims at. It would include the improvement in public service delivery, improvement in literacy rates etc. This could be accomplished through a tool like the Citizen Report Card, the third tool detailed in the manual. The choice of tool suffers from one limitation. The issues being interrogated are implicated either directly or indirectly in the process of public expenditure.



Section 2

Introducing Social Accountability

a). Social Accountability: Concept and Tools

The most important feature of democracy as a theoretical concept and as a form of government is the accountability that elected public officials owe to the citizens. This accountability has essentially been achieved in almost all major democracies of the world through the instrument of elections. Periodically held, elections oblige officials to be accountable to the electorate for the policies formulated and actions undertaken after their stipulated period in office if they desire to be re-elected. This mechanism, however, has proved ineffective in many ways. In most developing nations, primordial loyalties of ethnicity, race, caste and religion play an important role in determining the people's political choices instead of issues of governance and accountability. Moreover, many public servants, who are largely responsible for implementation of various policies and schemes, do not even have to face elections. This absolves them of any kind of accountability, which underscores the need for devising new ways and mechanisms to exact accountability from elected public officials and non-elected public servants. An important way in which this can be achieved is to construct a healthy relationship between the state and society so that social actors and individual citizens are empowered to oblige the government to uphold the rule of law and fulfill its promises.

Social accountability (SAc) is a useful concept in this regard. It refers to the various actions, tools and mechanisms that can be used by civil society organisations (CSOs), the media, citizens and communities to hold elected public officials and non-elected public servants accountable. These tools complement and reinforce conventional modes and mechanisms of accountability, which include elections, political checks and balances, legal rules and processes and administrative regulations. Although conventional or institutional mechanisms of accountability are clearly very important, the focus of this manual is on the concept and the various tools of social accountability. The relationship between the state and social actors needs to be transformed from particularistic demands and clientelistic concessions, manipulation and misappropriation of funds to a healthy engagement that obliges the state to formulate policies that respond to the needs of the people. These mechanisms have increasingly come to play an important role in promoting good governance, development and social justice.



b). Why is Social Accountability important?

Social accountability initiatives in South Asia are a product of a combination of motivating factors, the three main being increased development effectiveness, improved governance and empowerment. Accountability of public officials is the cornerstone of a good government and a prerequisite for effective democracy. It leads to improved development outcomes through improved public service delivery and through a more responsive, sensitive and informed policy design. Increased accountability, eventually resulting in improved governance and development effectiveness, has implications for empowerment of the people, especially the poor and marginalised sections of society.

One key concern of social accountability mechanisms is the budget. The policies formulated by the government become effective only if they have resources committed to their implementation. Resource allocation towards various schemes and policies through the budget is, however, not an exercise governed purely by the logic of economic rationality or technocratic considerations but is a product of political choices, subject to the interplay of political forces. For instance, there are stakeholders who try to manoeuvre the resource allocation by using their political and economic influence. Consequently, the interests, needs and concerns of various sections of society that do not enjoy political and economic power and cannot influence the process of resource allocation, are liable to be ignored in budget formulation process.

Social accountability has the potential to contribute to poverty reduction by engendering a more pro-poor policy design and improved service delivery. In most cases, accountability mechanisms are meant for the poor with the focus usually on issues like health, sanitation, education and similar services that have significant implications for the lives of the disadvantaged. Accountability initiatives also have a great potential to serve the interests of vulnerable and marginalised groups, whether they are women, children or the disabled.



c). Factors that contributed to the emergence of Social Accountability Initiatives

Many interventions have been initiated because of poor and inefficient public services. Public service provisioning in many countries too has been inadequate with no in-built feedback or grievance redressal mechanism to correct it. This, along with the reported widespread corruption in government structures of several countries, especially developing ones, has led to the emergence and wide use of social accountability tools. Instances of inefficiency and corruption range from public officials delaying completion of transactions, release of papers to charging arbitrary fees and so on. Citizens are quite often helpless in the absence of tools or mechanisms to question these practices and have to concede to the demands of the officials. These practices needed to be checked and the governments made more accountable and transparent. Hence, social accountability tools evolved to check corruption and inefficiency.

There have been several cases of alleged corruption against bureaucrats and politicians, particularly in South Asia. Some have been accused of ignoring developmental priorities to reward their constituencies alone and some of colluding with local officials and contractors to perpetuate corruption.

A number of social accountability tools have come to be widely promoted and used by various civil society groups in the event of negligence and/or violation of peoples' rights – social, economic, civil and political. The tools might be put to use to highlight the violations of these rights or even to indicate the failure of the government to provide necessary conditions for the exercise of the rights mentioned above. The fact that the government must be transparent and accountable also derives from the notion of citizen's rights. The social accountability tools offer mechanisms to ensure and monitor the protection of these rights. The tools help ensure that governments protect these rights and promote these rights.



A number of civic groups came to realise the importance of availability and accessibility of official information, which led them to struggle to secure information as a right that the government must guarantee and ensure. This struggle led to the passage of legislations such as the Right to Information Bill in various countries. Availability of information has propelled the movement towards transparency and accountability as government information and records can be scrutinised for discrepancies, if any, and people seeking accountability can demand such information as a matter of right.

Several countries have designed Poverty Reduction Strategy Papers (PRSPs), which emphasise on the use of budgets as the key instrument to address poverty. Under the PRSPs programme and policies, budgets are thoroughly examined by the government itself as also by civic groups to assess their pro-poor focus and render the process of budgeting more transparent.



d). The Context

The functioning of the state and the representative democratic institutions in South Asia has come to be questioned. The modernisation theories of the 1950s and 1960s advocated models of state-led development for developing countries as there was some ambiguity regarding whether or not democracy is important to achieve the desired consequences. The state was expected to take a lead in the economic development process but this model of state led economic development has since come in for criticism. Some social scientists have attributed the failure to lack of autonomy of the state from the organised interests in society, which led to distorted decision-making and prevented implementation of redistributive policies. The state was unable to pursue public goals, causing the 'crisis of governability' (Kohli, 1991), according to them. Some have emphasised the role of rent-seeking bureaucracies perpetuating corrupt and inefficient systems while others have avoided societal explanations and focussed instead on weaknesses of the political leadership, criminalisation of politics and authoritarian leadership styles.

As a result, several neoliberal theories postulating a limited role of the state and greater role for the market gained attention. These theories advocated slimming down of bureaucracies, privatisation, deregulation and removal of subsidies but the experiments did not prove successful in the African and developing countries. The political instability that followed due to the implementation of structural adjustment programmes led to

the need for reforms and the state (supported by a democratic polity) was once again required to play a greater role in promoting development and economic growth. The need for revamping the administration was also emphasised. Hence, a crucial link between democracy on one hand and good governance and development on the other was forged.

The notion of democracy that was promoted included rule of law, guaranteed rights, accountability and participation. Democracy was now considered as a necessary precondition for change and it was hoped that the non-state, non-party political processes would play an important role in further democratisation of the state and society. It is in this regard that the concept of civil society and more importantly social accountability came to occupy an important position. There is now an increasing attempt to build horizontal linkages between the State and civil society to make the state more accountable and sensitive to the people's needs.

Theories of civil society make claims about the beneficial effects of an active civil society for the health of a democratic government. It has been argued that an active civil society could build support for democratic government by articulating new issues and people's needs and encouraging greater public participation in different schemes. The official interest in civil society today has been in using CSOs as sub-contractors for more targeted and efficient delivery of services. Under the neoliberal influence, the state is willing to devolve more of its functions to civil society and several CSOs are being encouraged to take up development and welfare functions. There is also an opening of spaces within and outside the state for political intervention by the masses. Civil society actors are increasingly using these spaces to articulate the needs and demands of the people and to persuade the government to fulfill its obligations; to be more responsive and accountable to the citizens.

It is in this larger socio-political context that the concept of social accountability has emerged. The enhanced space for citizen/CSO engagement with the state has led to emergence of various social accountability practices. These practices underscore the relevance of information availability and accessibility for the citizens and in examining the use and misuse of public resources. The various social accountability practices have come to play an important role in promoting democratic governance, development and more importantly social justice.

(e) Social Accountability Tools

The tools and methods of social accountability are diverse and varied but there are certain basic similarities. The key common components include collection, analysis and dissemination of information, mobilisation of public support, advocacy and negotiation

for change. Social accountability practices may also include enhancing citizen knowledge regarding the conventional mechanisms of accountability and efforts to enhance citizen/CSO participation in the 'internal' mechanisms of accountability (e.g., citizen involvement in public hearing and commissions). Social accountability mechanisms become extremely effective when institutionalised and linked to the various structures of governance and institutions involved in service delivery.



Social Accountability tools have been distinguished on the following basis:

- (a) Whether it has been initiated by the government or the citizens/CSOs.
- (b) Whether it is institutionalised or independent.
- (c) The extent to which it involves 'collaboration' with the government as opposed to 'confrontation'.
- (d) Whether it occurs at the local, regional or national level.
- (e) The phase or stage of public expenditure that is being monitored through the tool.

Social Accountability is often referred to as "vertical" accountability and should necessarily be distinguished from the various "horizontal" mechanisms of accountability that are internal to the state.

(A) Types of Social Accountability Tools

Various strategies and tools have been developed and are being used to promote social accountability. We would begin by categorising them as follows:

1. Tools that can be used to monitor the policy priorities underlying the budget proposals/allocations; budgetary processes and institutions.
2. Tools that can be used to monitor implementation of policies and programmes.
3. Tools that can be used to monitor the development outcomes.

The following section deals with social accountability tools that are not directly tied up with public expenditure but can be used to hold elected and non-elected government officials accountable.



Section 3

The World of Social Accountability Tools

Section 3-1

Tools that can be used to monitor the policy priorities underlying budget proposals/allocations; budgetary processes and institutions

(a) Participatory Budget Formulation: Public spending begins with the allocation of public resources for various sectors, which is done through “budgeting”. The process of budget formulation needs to be made more participatory and representative as the essential first step to ensure that budgetary allocations reflect and, seek to address the needs of the poor and marginalised. The government must therefore devise new mechanisms with the aim of engaging citizens/CSOs in consultations and get a thorough view of their needs and budgetary demands before finalising its spending priorities. This process would help make the budget and the macro-economic policies of the government articulated through it more representative/inclusive and allow for greater interrogation of the government’s commitment to its promises. This is effectively pursued through Participatory Budgeting (PB).

This social accountability tool entails direct citizen/CSO participation in the formulation of various public policies and budgets at the national and regional levels. It can be pursued through a variety of strategies. In some cases it involves direct participation of citizens and civil society actors in formulation of public policies. It could also mean that civil society actors formulate alternative budgets expressing people’s preferences and priorities, to influence budget formulation.

The accountability tool of PB also aims at making budgetary allocations more equitable by creating channels through which citizens can voice their needs/ priorities, which can then be incorporated in the budget. This involves providing people with information regarding revenue and expenditure of public resources. Access to information along with enhanced ability to shape fiscal decisions by the people ensures greater transparency of the budgetary process and more sensitivity to the people’s needs. Greater participation by the people ensures better needs identification, which in turn leads to improved fiscal planning. Greater transparency helps in reducing the scope of clientelistic practices and elite domination. The process thus ensures greater participation and representation of the interests and concerns of the people in budget formulation, enhancing greatly the credibility of the government and the people’s faith in its functioning.

The rules of PB are similar but not identical. The rules are usually designed by elected representatives with important inputs from the people. The participants must approve the rules and any change in these. The central guiding tenets of PB are:

1. Sustained mobilisation of the participants and elected representatives. Consultations may include informational sessions, year-end reports, negotiation and deliberation.
2. Division of municipalities into smaller regions to facilitate consultations and appropriate distribution of resources.
3. Distribution of resources is based on a quality of life index. The regions with higher poverty, higher population and less infrastructure are allocated larger proportion of the resources and vice-versa. Each municipality here devises its own method to ensure equitable distribution of resources.
4. Public deliberation and consultations between citizens' groups and elected representatives. The citizen groups should have acquired enough information about the various projects and policies. They should also be aware of the amount of resources available with the government. The various projects are analysed and their social utility assessed. In addition, other programmes and policies thought necessary by the people are proposed.
5. Elected representatives then vote on all the proposals.

Depending on the institutional structure, this process is replicated at the higher level. Implementation and execution is constantly monitored after the final approval of various projects. After formulating the budget proposals, each deliberative unit (constituted of citizens and elected representatives), elect their representatives to a higher body, which then works with the government to monitor the projects. During the consultations, the focus is either on specific public works projects or on general spending priorities.

An important limitation of civil society intervention through **Participatory Budgeting is that it often depends on a weak legislature or undermines the power of the legislature**. Scalability and sustainability of the PB at the national or state level is still to be proved.

Participatory Budgeting, Porto Alegre, Brazil: The first full Participatory Budgeting process was developed in the city of Porto Alegre, Brazil, in 1989. Participatory budgeting was part of a number of innovative reform programmes initiated in 1989 to overcome severe inequality in living standards among city residents. One third of the residents lived in isolated slums on the city outskirts without proper public amenities (water, sanitation, healthcare facilities and schools). PB in Porto Alegre occurs annually, starting with a series of neighborhood, regional, and citywide assemblies, where residents and elected budget delegates identify spending priorities and vote on which priorities to implement.

The various stakeholders participate in the programme with different motivations. Local governments initiate it to build the base of political support, to promote transparency, accountability and equitable distribution of resources. The process helps citizens to gain access to public decision-making avenues. It also ensures greater transparency in formulation of fiscal policies and that distribution of public resources are determined by considerations of justice and equity; not by clientelistic means. It guarantees better public service delivery and has an important role in formulating proposals for allocation and in monitoring the execution of various projects and policies. PB provides important opportunities to non-governmental organisations (NGOs) and voluntary organisations to work with the citizens to tackle pressing social concerns. In some places, NGOs play important advisory roles where they may be part of the governing board or act as mediators between the people and the government, getting the opportunity to influence public policy.

(b)Formulation of Alternative Budget: Another important mechanism in this regard involves **formulating an alternative budget**, which is then presented to the government. This helps in indicating to the government the priorities and concerns of the people. It has been put to effective use in the Alternative Federal Budget (AFB) of the Canadian Centre on Policy Alternatives and by Canada's 'Choice', which began this exercise in 1995.

(c)Budget Review and Analysis: The next step towards making the budget proposals more inclusive and representative of the interests of the vulnerable sections of society is the review of allocations for various sectors made in the budget in the beginning of the fiscal year. This process often referred to as '**Budget Review**', analyses budgetary allocations for various sectors from the perspective of the marginalised sections. In this category of social accountability mechanisms, the budgets – states and national – are analysed to evaluate budgetary allocations from the perspective of marginalised sections.

Budget Analysis focuses on “critically evaluating the budgetary allocations made in the beginning of the fiscal year and tracking expenditure undertaken on the basis of these allocations to determine the extent to which the policy translates into outcomes” (Aiyar & Behar, 2005, p.108). This tool highlights the relevance of engagement with the state for the precise purpose of promoting



rights-based democratic polity. Yamini Aiyar and Amitabh Behar point out that “Budget work effectively uses the tools and instruments of institutional democracy for furthering substantive democracy” (ibid).

Budget analysis as a tool of social accountability assumes critical importance in the post-globalisation phase. The current neoliberal economic dispensation mandates the dismantling of state welfare functions. The state must now curtail its area of operation and limit the avenues of public expenditure and, in particular, reduce its spending in the social sector. In developing nations, the state post independence played an extremely significant welfare role of providing essential social services to its citizens. The concept of the welfare state is now being questioned and in this context, budget analysis assumes added importance.

Democracy as a form of government obliges the state to be responsive to the needs and concerns of the people, many of whom are poor, illiterate and much in need of social welfare services, particularly in developing nations. The state needs to be held accountable if it fails to fulfill the most basic and fundamental expectations of the people. In this regard, budget analysis serves as an important tool towards ensuring accountability. Budget, the most important policy document of the government, reflects its macro philosophy, articulates the fiscal policies and their impacts related to provisioning of basic social services, unemployment and poverty alleviation all of which significantly influence the life of the poor and marginalised. The budget thus reflects the “choices that the governments make to realise their socio-economic agenda (ibid, p.110)”. How effectively the budget is implemented is indicative of the extent to which policy is translated into outcomes.

Quite often, the economic policies of a government as articulated in the budget represent the interests and concerns of the politically and economically dominant sections. While formulating various macroeconomic policies, the government seldom takes into consideration the view of the poor or even organisations representing people’s interests.

Budget analysis reports are either presented to Parliament or disseminated to the public. The Budget Information Programme at the Institute of Economic Affairs (IEA) in Kenya focusses on gathering information about the budget and extensively disseminating the information to the public, enabling them to understand the policy document and its implications for them.

Budget groups focus on national budgets (CBPP, USA) as well as at the State level or regional budgets. Other groups analyse budgets sectorally, assessing, evaluating and comparing the resources allocated to various sectors in the budget document. The comparative assessment of sectoral allocation of resources enables the citizens to evaluate whether the

social and economic sector spending vis-à-vis other sectors is adequate and appropriate, whether the spending on sectors is not lopsided and based on an inaccurate assessment of people's priorities. An alternative way in which the budget can be analysed is from the perspective of the marginalised and vulnerable groups – women, children, minorities and so on. Such an analysis looks at allocations made towards various schemes and policies meant exclusively for these groups, as well as allocations for these groups under general social programmes. It also indicates the amount/level of allocations and steps needed to address inadequacies.

Disha, a Gujarat-based CSO began their foray into budget work in 1995, setting up a budget unit called 'Patheya'. It analyses the State budget to assess whether the budget policy and priorities reflect interests of the poor and marginalised, in particular Dalits and members of indigenous communities. It is active at the legislative review and implementation stage. Once the budget is tabled, Patheya analyses the budgetary allocations, collates the information and disseminates it to the public. The civil society group also sends its reports and findings to legislators to be used for debates and discussion in the Gujarat Legislative Assembly once the budget is tabled for discussion

(d) Simplification and Demystification of the Budget: CSO engagement with the budget also **involves simplifying and demystifying the budget** for the public. In its present form, the budget appears to be an extremely complicated and technical document, a reason why people do not attempt to engage, understand and evaluate the fiscal policies that it reflects. In this respect, 'budget groups' help citizens, voluntary organisations, legislators and government officials become **budget literate**. This promotes understanding of budget issues and encourages people's participation. The budget groups are also engaged with collating, synthesising and disseminating information regarding the budget. Being in close contact with the people, CSOs can help inform the budgetary proposals of the priorities, needs and demands of the people. Some CSOs also help in building the analytical and advocacy capacity of other such groups, like legislators and the media, which results in participation of many more actors in the process, each with its own unique perspective.



(e) Civil Society Interventions in the Budget Process: Stages and Methods

Civil society budget groups can intervene at various stages of the budget process. **The drafting stage is the most closed process and is usually dominated by the executive.** Opportunities for intervention usually exist through informal meetings and consultations and are dependent upon the sympathetic attitude of governmental officials.



Budget groups can influence policy through (i) release of research reports around the time of drafting; (ii) extensive use of media for capturing government attention; and (iii) providing pre-budget inputs during the drafting stage based on extensive research and consultations with the people. An example of this kind can be seen in Kenya the IEA conducts extensive consultations with the citizens and submits reports to the

government informing it about the agreed priorities.

Another mechanism can be formulation of alternative budgets. However, most efforts in this direction have not been very successful – barring two proposals of the Institute for Fiscal Studies, UK focussing on limited sectors – because of the cost, data and modelling required. The Bangladesh government has institutionalised the process through rounds of consultation with citizens a week before presentation of the budget in the national legislature. Traditionally, the drafting stage presents limited formal opportunities to add value to the budget though budget groups do mobilise their resources to influence the budgetary priorities through collection of information and by direct and indirect contact with the Executive.

The next stage of the budgetary cycle is legislative. This is an extremely crucial stage and gives opportunities to NGOs to influence the policy process directly. The fundamental ways in which civic groups can contribute at the legislative stage are by producing accessible and simplified summaries and guides to the budgets of the country. These documents provide citizens and civic groups their first opportunity to understand the government's budgetary policies, along with implications, and monitor its expenditure. Budget training for legislators, the media and CSOs is another major role that budget groups can play at this stage. Sometimes, the budget groups provide training and technical support (Institute for Democracy in South Africa, a South African CSO that provides training and technical support to provincial legislatures). Budget groups also coordinate and prepare independent budget analyses (the activity has been discussed previously in this manual).

At the implementation stage, budget groups play a limited role in collating data about programme impact through surveys like **Public Expenditure Tracking Surveys (PETS)**, most successfully implemented in Uganda.

(f) Limitations of Civil Society Budget Work

There are certain limitations of civil society budget work, the most significant being that resource allocation through the budget does not guarantee availability of funds for various programmes. Capacity building is extremely important if the exercise has to be successful. Budgets are technical documents and CSOs need to develop the expertise and skills required to comprehend the document before they begin to suggest policy changes.

Budget analysis could therefore be understood as a social accountability tool used at the resource allocation stage of public expenditure. It gives people the opportunity to evaluate the performance of the government in fulfilling its social commitments at the policy formulation stage.

Section 3-2

Tools that can be used to monitor implementation of policies and programmes

The next essential step is the process of monitoring public expenditure. There are several civil society groups that monitor how the government actually spends funds. They focus on leakages of funds at various levels to determine exactly how much of the fund originally allocated to a particular programme or scheme gets diverted from the main plan or scheme and get absorbed (through corruption, system inefficiencies) on their way to the actual site of service delivery. The usual method is to compare the records documenting disbursement of government funds to the records of the various agencies actually delivering the services. The lacunae revealed in such findings are, then, shared with the public officials concerned, the media and the larger public. **PETS** and Social Audits are two popular tools that have been used in such endeavours. The Right to Information movement has emerged through the efforts of various civil society groups in their attempts at tracking the flow of allocated government funds from the disbursing agency to service provider. Procurement Monitoring could also be considered a part of this process.

(a) Public Expenditure Tracking Surveys (PETS)

“It has become increasingly clear that the budgetary allocations, when used as indicators of the supply of public services, are poor predictors of the actual quantity and quality of public services, especially in countries with poor accountability and weak institutions (Dehn, Reinikka and Svensson, 2003, p.192)”. Money spent on development concerns is transformed into services through several stages. Government spending may or may not address or respond to the needs and concerns of the people and its budgetary priorities may or may not be in consonance with popular aspirations. Pro-poor budgetary allocations

can, however, only partially predict the development outcomes. Adequate and appropriate budgetary allocation notwithstanding, it can only have a significant development if funds for frontline service providers reach the intended beneficiaries instead of being diverted due to corruption or funds mismanagement.

The PETs survey in 250 schools in Uganda found that only 13 percent of non-wage expenditure for primary school education actually reached the target group. Equity considerations were sidelined and grants were based on the political economy of the region. While schools of the upper and middle class received larger proportion of the intended share, schools where the poor sent their children received nothing at all. Moreover, Dehn, Reinikka and Svensson who conducted the research, have pointed out that even if the allocated funds reach the frontline service agencies, the incentives to efficiently provide services is extremely low. The staff is poorly paid and monitored. They contended that even if services are effectively provided, the people are often not motivated enough to avail of them. Despite an effective primary schooling system, people may not send their children to schools due to economic or other considerations. There are several factors on the demand and supply side that reinforce each other to produce low levels of service delivery and developmental outcomes for the poor. Hence, it is important to assess the efficiency of public spending and the quantity and quality of services provided. It is also important to assess the developmental impact of the policy changes.

The budgetary allocation earmarked for particular services need to flow through several layers of the government apparatus, especially the bureaucracy. A significant portion of the allocated fund often does not reach the frontline service provider, being diverted at various levels due to corruption or mismanagement. It is then important to track the flow of resources to assess the amount of funds lost, the level of leakage of funds and the reasons thereof. PETS as a monitoring tool attempts to accomplish this. It recognises that the public service delivery agent has a strong incentive to misreport and uses multi-angular data (data from sources least likely to be contaminated and corrupted as also identifying sources and agents most likely to provide wrong data). The strategy is that of *triangulation of information*, which is done to crosscheck data procured from different sources.

PETS, Uganda: One of the first countries to implement PETS was Uganda in 1996. The important motivation behind the initiative was that though public spending on education had increased substantially, primary school enrolment did not show any improvement. PETS assessed both education and health services. It compared budgetary allocations to actual spending through the various levels of government, including frontline service delivery agencies like primary schools and clinics. The survey was conducted in 250 schools. It revealed that on an average, only 13 percent of non-wage funds provided by

the central government reached schools during 1990-1995. A bulk of the funds allocated was diverted due to corruption and mismanagement and almost 70 percent schools did not receive anything. It was also found that parents contributed to almost 73 percent of the total school spending in 1991.

The key steps involved in the process:

(1) Consultations and Scope of Study: During the initial phase of the survey, the facilitating group needs to hold consultations with stakeholders including the government agencies, donors and CSOs. Consultations prior to the survey help in several ways: defining objective and purpose of study; identifying sectors or services to be surveyed; determining issues and problems in service delivery of chosen public service; understanding institutional and socio-political context; understanding public finance structure at decentralised level; assessing availability of data from various sources including various tiers of government, frontline service provider agencies and other organisations; assessing level of competence and expertise of facilitating organisation to conduct data analysis and research.

(2) The next stage is assessment of availability of data at various levels of government and other provider organisations including frontline service provider agencies, both public and private. While using PETS, it is important to make an early assessment of availability of records and data, crosschecking these from more than one source, to ensure success of the exercise.

(3) Collection of information or data is done through interviews based on structured questionnaires. There are separate questionnaires to collect information from officials in the various tiers of government and for frontline service provider agencies, public or private. In view of the possible incentives for agents to misreport, it is advised that data be collected from as close to the original source as possible. Data at the facility level must be collected from the records kept by the facility for its own usage like number of patients from hospital records, amount of drugs procured from stock registers maintained by the hospital, amount of funds received by the school from receipts. To crosscheck data, a number of sources need to be combined. Some of the questions should therefore be similar across surveys, facilities and countries to enable data comparison. Such core elements have been identified by Dehn, Reinkka and Svensson.¹ After the questionnaire and datasheets are prepared, they need to be field-tested. It is however essential to train the survey supervisors and prepare a manual clearly explaining the methodology before carrying out the survey. The field test also should be conducted on each type of service

¹ These are questions regarding characteristics of the facility, measurable inputs and outputs of the service, quality of the service, and sources of finance for the service and monitoring and supervision mechanisms for the particular service.

provider in the sample – government/non-governmental and private. In case the field test leads to major modifications of the questionnaire, these need to be duly made before the questionnaire is administered.

(4) The next step includes data entry and verification. The output from this stage is a complete data set, which needs to be documented. The next stage involves analysis of the survey results followed by sharing of the results with the public through extensive media use. This helps in communicating to them the poor state of public service delivery, the urgent need for improvement and for initiating an informed debate with the aim of building public pressure to address or alleviate the problem. It has to be kept in mind that in countries with weak accountability systems, budgetary allocations do not necessarily reflect the quality of public services provided. As already discussed, a large proportion of funds allocated to the service (resources leaving the exchequer) are diverted due to mismanagement or corruption and does not reach the service provider agencies.

(b) Social Audit and Right to Information

Another tool that has become exceedingly popular is ‘**Social Audit**’ and ‘**Right to Information**’. Both these methods have emerged out of initiatives of activists who felt that the bulk of development funds did not reach the beneficiaries and instead were diverted or misused. A social audit implies a participatory review or monitoring of government records of various projects and expenditures at the community level in order to hold the government agencies accountable. It should ideally be a collaborative process where the government uses knowledge made available to it by local communities to validate official records and data. The process however becomes difficult at times when government officials are the ones responsible for alleged misuse of funds at the local level and tend to resist participatory assessment. The organisation facilitating the process then has to mobilise its own resources to procure the official information needed to conduct such an audit. In the initial stages of a campaign, the government is often reluctant to accept this mechanism of validating social records and facilitating groups have to confront hostility and resistance. Eventually, the government either yields to popular demand or realises the utility of the process and institutionalises it. While an NGO may be involved to facilitate audits, it is not necessary and an empowered community may undertake an audit on its own.

A social audit involves a series of steps:

(1) The first is to identify the scope of the audit. This stage involves identifying specific schemes, programmes, projects or services that will be selected for audit with a number of factors determining the choice. These are – (1) Availability of information from the government about programmes to be audited and whether the information is available

for the entire period under scrutiny. (2) Expected level of community involvement in the audit. (3) Resources available to the coordinating agency. (4) Relationship between government officials and members of the coordinating agency (sympathetic officials play an important role in organisation of an audit). (5) Specific area of work and expertise of the facilitating agency. Depending on the focus area, the group may choose to audit specific programmes.

(2) The next step involves development of a comprehensive understanding of the institutional structure responsible for implementation of a specific scheme or programme. The programme or scheme to be audited may be implemented by the Central government through its local offices, by the State governments or directly by the local government, or through a combination of the above. The institutional structure managing the scheme to be audited should be properly understood and the agency primarily responsible for its implementation should be identified for procuring relevant information. The people in the community who have worked on the project also need to be identified since they could prove to be source of relevant information.

(3) The third step in the process is to obtain information about programmes that require auditing. The facilitator organisation needs access to a variety of government documents for conducting a social audit including accounting records (e.g. cash books, wage rolls), technical records (project engineers measurement book), and managerial records (utilisation certificates). The kinds of records to be accessed should be decided well in advance. The procurement of information is not easy as government officials, both elected and non-elected, feel threatened due to its possible implications and evade disclosing information to the community. The right to information is therefore a critical and necessary part of this exercise. Public access to information needs to be ensured and guaranteed as a right since discrepancies revealed by an audit are often the outcome of corruption and fund mismanagement. Government officials primarily responsible for releasing information could also be the ones held accountable for the discrepancies and, hence, actively resist provision of any information to the public. This situation could be countered if right to information is guaranteed as a Constitutional right to the people.

(4) The information collected now needs to be collated in accessible and comprehensible formats. The facilitating organisation goes through the information and prepares individual project files.

(5) The next step is that of disseminating information that has been collected from official records to the larger community. This entails taking information in the form of project files to the villagers and getting their feedback to validate the

information originally collected from official records. The facilitator group should also visit project sites to ensure physical completion of steps mentioned in the official records. Beneficiaries of social service schemes must be met to ensure that they are receiving the requisite welfare package. All information collected from the community must be noted down in relevant files.

(6) The next stage is public hearing or 'jan-sunwai'. It is the most important phase of a social audit and usually attended by all the important stakeholders including government officials, the organisation responsible for conducting the audit, community members, members of the local media and eminent members of the community. Volunteers from the surveyor organisation read out discrepancies found during the course of validating official records with the help of local knowledge provided by community members. The villagers listen to the findings and give their testimony.

(c) Right to Information

The need for a comprehensive legislation in India allowing citizens to access records of the Central and State governments picked up during the 1990s with the RTI campaign spearheaded by Mazdoor Kisan Shakti Sangathan (MKSS)² to ensure accountability of the government to its people. The law came into force after it was passed by Parliament in 2005. It establishes the legal process by which citizens can access information held by public authorities; places an obligation on the authorities to furnish the requested information and provides for a grievance redressal mechanism to those who have been denied the information without reasonable cause. The Right to Information Act in India covers “the entire country except Jammu and Kashmir (which has its own RTI Act). This law is applicable to all the offices owned, financed, maintained and established by the Central and State governments. It grants the public right to inspect works, documents and records, to obtain information whose disclosure is in public interest, to take notes, extracts or certified copies, to take information in an electronic format and to take samples” (Iyer and Rama Kumar, 2008, p.20). Certain government agencies like the intelligence and security agencies have been exempted from disclosure of information in view of the security interests of the nation.

Under the RTI Act in India, CSOs have the right to access government information regarding the budget, development plans, policies and projects. It is only after civic groups obtain information from the government that they can assess its policies and priorities from the perspective of the poor and marginalised sections and bear pressure on the government to be responsive to the needs and demands of the people. Passage

² Mazdoor Kisan Shakti Sangathan is an organisation founded by Aruna Roy, Nikhil Dey and Shankar Singh in the Indian State of Rajasthan in 1990. Their initial work focussed on the campaign for minimum wages for farm workers.

of the Act has contributed to improved transparency and accountability in government functioning. In Bangladesh, the 'Right to Information Ordinance, 2008', loosely based on the Indian RTI, was approved by the government in October 2008 to ensure transparency, good governance and accountability. It is understood that a three-member information commission headed by a chief information commissioner is being set up to resolve public complaints.

There is a slight ambiguity as to whether the right to access information also applies to legislative, judicial and constitutionally established bodies. There is also an urgent need to introduce measures to protect the independence of the information commission by associating greater inputs from civil society. Bhutan is going through an important transformation in adopting democracy. While the country still does not have any legislation guaranteeing the right to information, its government has recognised the need for one. Nepal adopted the Right to Information Bill in 2006 and the government passed the RTI Act in 2007. Pakistan's Freedom of Information Ordinance is a Presidential decree promulgated in 2002 but considered to lack legitimacy, as it has never been debated in Parliament. The categories of information that can be sought are too small and the appeal procedure for information denied inadequate. A democratically elected government would perhaps address its shortcomings.

MKSS: Social Audit and Right to Information Campaign:

MKSS was founded by a group of activists in a village in the Indian state of Rajasthan in 1990. Their initial work focussed on a campaign for minimum wages to be paid to farm workers. While agitating for the rights of farmers and workers, MKSS activists found that a significant proportion of funds were allegedly being misused, consequently hampering infrastructural development for the poor. The activists accused the official machinery of rampant corruption and MKSS organised the first public hearing (jan-sunwai) in 1994 where official records and financial statements were subjected to critical scrutiny by members of the local community in the presence of local government officials. The jan sunwai platform soon grew into a powerful tool for exposing alleged corruption by public officials. Initially, the activists had to rely on sympathetic government officials to access official documents and confronted obstacles for procuring information. This led them to engage with the issue of public access to official information and the Right to Information campaign. The first RTI law was passed in 1995 and partially implemented a year later after a rigorous campaign and strike organised by MKSS. In 2000, the Rajasthan government enacted the RTI Act, which addressed the demands of civil society groups but despite its passage, MKSS activists still faced resistance from government officials in accessing official documents.

The combination of RTI coupled with social audit has led to improvements in the use of developmental funds allocated for the poor. Inspired by the Sangathan's success, similar campaigns were launched elsewhere with State governments realising the utility of the MKSS approach to social accountability. In several instances, the State governments initiated social audits themselves to be held under the supervision of a civic group. This has proved to be an effective example of government and civil society partnership in furthering accountability, transparency and good governance.

(d) Monitoring Procurement

Another important process that needs to be monitored is **public procurement**. Public procurement, also called public tendering, is the process of procurement of goods and services on behalf of the public authority such as a government agency. The law in most countries closely regulates government procurement as a safeguard against fraud, waste, corruption or local protectionism. It usually requires the public authority to issue tenders if the value of procurement exceeds a particular threshold. Public procurement is an extremely crucial stage of public spending wherein the government agency procures goods and services to be eventually utilised in implementation of government schemes and programmes. This is an instance of public spending most prone to corruption and misuse of funds and needs to be monitored closely.

Procurement is an extremely important stage in the process of public expenditure tracking. It entails identification of the infrastructural need for a particular service to be delivered or project to be executed. It then involves determination of the best source – individual or organisation as goods/services provider – and finally, ensuring that the service/infrastructural goods are delivered at the right time and right place. Procurement can be done by governments, individuals and private companies. Public procurement entails spending of public resources. Procurement quite often constitutes a significant percentage of a country's Gross Domestic Product (GDP). This expenditure is critical for provision of



public services but is also highly susceptible to corruption and malpractices. CSOs /social actors that seek to monitor and evaluate public spending need to take cognizance of the process of procurement and ensure its transparency.

The procurement process involves a number of stages – pre-bidding stage, bidding stage, issuance of purchase offer, inspection of goods and services procured, and, documentation of accounts. In some cases, a government agency/department has a separate agency for managing/overseeing procurement. It purchases goods directly from the supplier agency except when a specialised good/service is requisitioned whereupon it conducts bidding, specifying requirement details and technicalities of the procurement process. Procurement is usually an open process and entails calling for tenders. The supplier is selected based on considerations of price quoted, reliability, experience and submitted purchase requirements. The quality of goods is inspected once delivered by the vendor agency and quality reports then issued. If the services are found satisfactory in all respects, the amount due to the vendor is paid. This process is extremely vulnerable to corruption and requires close monitoring.

There are several cases (in the courts and in the public domain) of government officials allegedly flouting procurement norms to allow a favoured supplier to secure a particular tender. Other alleged malpractices include tailoring of specific project requirements to suit particular suppliers, and bypassing of the public tendering process via split contracts and reduction of the amount quoted in the original contract. The procurement process could be assessed and closely monitored with the active engagement of civil society actors, allowing for public scrutiny.

A number of NGOs have evolved useful tools and mechanisms to monitor various stages of the process of public procurement. They have suggested civic participation in the pre-bidding and bidding stages as an effective mechanism to check corruption. Public scrutiny of the process acts as a deterrent against corruption and clientelism with civil society volunteers acting as observers who examine various documents to ascertain whether the supplier agencies have followed guidelines and stipulations as well as met the technical/ financial eligibility criteria. Civic groups have also demanded that they be included in quality inspection teams to ensure timely delivery of quality goods and services.

G-Watch Monitors Textbook

Procurement in the Philippines: The education sector in the Philippines faced a major crisis during the 1990s with its Department of Education accused of extensive corruption, especially with regard to the procurement of textbooks. In 2003, the newly elected government instituted an anti-corruption “Textbook Count Program”. This initiative, led

by a CSO called G-Watch (Government Watch), was aimed at monitoring procurement and supply of more than one million school textbooks each year. A large number of civic groups collaborated with the government under the initiative, which focuses on monitoring the bidding process, production of textbooks and their supply.

Section 3-3

Tools that can be used to monitor the development outcomes

The various tools under this category like Citizen Report Cards, Community Scorecards assess and evaluate the performance of a particular public service, programme or scheme to determine whether it is being implemented efficiently, according to a set of indicators decided by the organisation. It also undertakes impact assessments of schemes/ programmes to determine its socio-economic impact. The underlying assumption behind this exercise is that the government schemes/ programmes are not able to make any significant difference in the lives of the people due to two reasons – (1) inefficient implementation of scheme, plan or programme and (2) inappropriate policy design not geared to the needs of the people. This is necessary because there could be schemes functioning effectively that are of limited purpose since they do not cater to the needs and aspirations of the people. Performance monitoring assesses the schemes and programmes to evaluate them on both these counts.

The monitoring procedure could be initiated by civil society groups or the government itself. There are a number of mechanisms used by civic groups and governments the world over to monitor the performance of public agencies delivering services for government schemes, plans and programmes. A few of these are summarised below.

- a) Deploying Project Monitors:** Volunteers are deployed at project sites to assess whether the project is being able to achieve the desired/planned results. Discrepancies could be noted in terms of quantity (amount delivered is less than amount initially planned), quality (service delivered is not of appropriate/promised quality), cost (cost incurred is more than initially planned) and time (time taken to deliver the service is more than what was stipulated). The volunteers evaluate the projects according to these indicators, assessing performance, utility of the desired outcome and the larger developmental impact of a particular scheme or project.
- b) Citizens' Charter:** This accountability tool largely involves drawing of a charter of responsibilities for the government by the citizens. The charter is subject to rounds of debates and discussions and then submitted to the public officials concerned. The

community closely monitors various public service delivery schemes, projects and plans regarding compliance with the charter of standards and compels the public officials to address any discrepancy.

- c) *Corruption Surveys:*** The surveys are conducted to gauge the level of corruption among government officials. These involve gathering information directly from the people on their experiences with malpractices, based on which corruption-prone services and agencies are identified. The corruption surveys also try to determine the number of times an individual is forced to pay bribes to avail a particular service (e.g., applying for licence, permit). The corruption survey could be conducted at the local and/or national level for measuring the extent of corruption.
- d) *Integrity Pacts:*** The government enters into an agreement with a citizen's group wherein it is obligated to maintain and uphold utmost integrity in its transactions. This implies that the government is duty bound to ensure there is no corruption with decision-making being transparent, open and responsive to the needs and aspirations of the people. It is also committed to formulating more practical and realistic budgetary plans, particularly geared for the poor and the marginalised sections of society.
- e) *Citizen Report Cards (CRC):*** This involves participatory community surveys that register perceptions of users regarding quality, adequacy and efficiency of public services being availed by them. It is not just an exercise in data collection but serves as an instrument for holding public service providers accountable through extensive media coverage and civil society advocacy.
- f) *Community Score Cards (CSC):*** These are tools for local level monitoring and public evaluation of various services, projects, programmes and functioning of governmental administrative units. It involves a combination of techniques like social audit, community monitoring and Citizen Report Cards. Like CRC, the **CSC** registers perceptions of public service users and satisfaction with the public service availed by them. It attempts to hold public officials accountable for inadequacies in public service delivery by registering perceptions of users and making the results of the survey known through the print and electronic media,

The two monitoring mechanisms directly involving the local community – Citizen Report Cards and Community Scorecards – are described in detail in the following pages.

(A) Community Score Card: This community-based monitoring tool aims to ensure accountability and responsiveness of service providers to recipients through an “interface meeting” that allows for an immediate feedback on the level of satisfaction with particular services. It uses the ‘community’ as the unit of analysis and focusses on facilities at the local level for determining user satisfaction with particular government schemes, programmes and policies. Besides gauging user perception on the quality, efficiency and transparency of particular services, CSCs : (a) track inputs or expenditures, (b) monitor quality of services/projects, (c) develop benchmark performance criteria for use in resource allocation and budget decisions, (d) compare facilities of performance across facilities/districts, (e) stimulate direct feedback mechanism between users and providers, (f) build local capacity and (g) strengthen citizen’s voice and community empowerment.

Like other social accountability tools, CSC needs the following for successful and effective use: (1) a comprehensive understanding of socio-political context, (2) sensitivity to needs and requirements of the people of the community, (3) understanding of the structure of public finance at the local/decentralised level, (4) an organisation or group that can facilitate the process, (5) an effective campaign to publicise the process to ensure maximum participation of the people, publicising the results of the process, and an effective campaign to institutionalise the necessary changes.

CSC is not just meant to register the level of satisfaction of the people with various public services, projects and programmes but to bring about changes in their actual functioning. A comprehensive CSC should entail: (1) Input tracking stage, (2) community generated scorecard to assess performance of a particular scheme or project, (3) self-evaluation scorecard by service providers, and, (4) interface feedback meeting to familiarise the service provider with results of the CSC, to perceptions of users.

Proper implementation of CSC involves a lot of preparatory groundwork and efforts for institutionalising mechanisms to address the needs and grievances of the people. It investigates the problems faced by people in availing of a particular service/scheme and the additional features required to improve these.

The various stages involved are:

- (1) Preparatory Groundwork:** Preparatory groundwork for comprehensive implementation of CSC requires identifying the scope of the performance evaluation. The particular scheme or sector to be evaluated must be determined and CSC, as an accountability mechanism, should assess the services that impact the everyday lives of the people. The community that needs to assess the performance should be defined and the organisation that facilitates the process

must try to find volunteers for the work within the community. An effective campaign should also be carried out through CSC and by trying to convince local elected and non-elected public officials on the need for community monitoring. Finally, since data collection is usually based on focussed group discussions, the population should be stratified according to usage of service being evaluated. The stratification involves finding out who uses what service, how much of the service is used besides the demographic and income distribution of the users. This is done through extensive interactions with community members or based on the results of a similar prior exercise.

(2) The next step is ***Development of Input Tracking Exercise***, which starts with supply side data. This can be in the form of (a) inventories of inputs like drugs, textbooks, (b) financial records of the project, (c) budgetary allocations for the project or scheme, and, (d) entitlements based on some kind of national policy. The information is communicated to the people, by informing client groups of rights and providers of obligations. The participants need to be divided into various focussed groups based on their differential involvement with the project (e.g., project workers, users of the service, facility staff). The resultant groups should have sufficient numbers of respondents from each aspect of the project and, ideally, be a mix of gender and age. Focussed discussions are then held with each of these groups and a set of indicators evolved regarding the particular service being evaluated through inputs from the supply side and discussions with the sub-groups. The indicators finalised after the focussed group discussions are the ones that will be tracked. The indicators are used for comparing the variance between planned and actuals in order to expose the discrepancies between the allocations made towards a particular service or scheme under scrutiny and the actual resources that reach the target.

(3) ***Filling up the input-tracking matrix***: In the next stage, the facilitating organisation notes down whatever information it has collected regarding actual resources through its interaction with the various groups. The information should be substantiated through evidence in the form of receipts, accounts and validated across the various participants. The data recorded now belongs to the community. A final step of inspecting inputs (e.g., whether the village dispensary has been supplied adequate quantity and quality of drugs required) is conducted to substantiate information.

(4) The next step is ***Development of Community Generated Performance Scorecards***. After data gathering from the people, the facilitating organisation has the task of classifying participants into focus groups. The criteria that is

generally used for classification is use of the service to ensure that there are a significant number of users in the group. The group must have a heterogeneous combination of age, gender and occupation. Focussed group discussions help in finalisation of various performance criteria/indicators needed to evaluate the service/ facility. Participants are asked to give relative scores for each indicator stating reasons for low and high scores and their suggestions sought on how things can be improved based on the performance criteria. This is the last stage with regard to collection of information from the community. The next two stages are concerned with responsiveness of CSC.

- (5) Generation of Self Evaluation Scorecard by Facility Staff:** The first stage is to choose the service to be evaluated in order to get a perspective of the providers. This choice depends largely on the receptiveness of the facility. There is perhaps some need for advocacy, about the purpose and the use of CSC, with the staff of these facilities. The facility staff must go through an intensive session of consultations and meetings, coming up with a set of indicators comparable with those of the community. The staff is required to fill in relative scores for these indicators they come up with, which is aggregated and averaged to arrive at the self-evaluation scorecard. The facility staff should also be questioned on the scores they give and their suggestions invited for improvement of service delivery.
- (6) Interface between Community and Facility Staff:** The next step is an interface meeting between community and the staff. This is the only way in which grievances of citizens can be taken into account and pressure mounted on the staff to take concrete action. It is important to sensitise the community members as well as the staff about each other's constraints to prevent the meeting from turning adversarial. The community members and the facility staff should also be mobilised so that the meeting is well attended. The facilitator group must play an effective role to assist the dialogue between the two, which would legitimise the entire process and help in the future proceedings.
- (7) Follow up and Institutionalisation:** The CSC initiative should be eventually institutionalised through demand and supply side measures. The governments at various levels must create forums to get feedback from the communities via CSC so that policy actions based on performance can be taken. Similarly, CSOs must train their staff in the initiative so that they evolve into institutions that can conduct it on a sustainable basis.

Community Score Cards: Malawi³ Community Scorecard has been one of the most extensively used social monitoring tool, helping communities claim their right to basic services. It was used during a pilot study in Malawi, Africa, to assess the state of health services in 81 poor rural villages served by the Chileka and Nthondo health centres. This initiative began in 2002 with villagers deciding to develop an evaluatory scorecard to assess the performance of their health centres. The health services in turn developed their own self-evaluation scorecards. In both cases, the stakeholders suggested measures for improvement. After both sides fill in their scorecards, there is an interface meeting debating suggestions for improvement and assigning responsibilities for each action item and the time frame. By repeating them, the improvement of the services can be monitored and assessed. There are significant examples of its successful use and implementation in South Asia particularly in Sri Lanka and Bangladesh.

(B) Citizen Report Card Surveys: CRC surveys are a participatory performance monitoring and evaluation exercise first started by Bangalore-based CSO Public Affairs Centre (PAC) on the lines of the private sector practice of collecting consumer feedback. PAC applied the same exercise to public goods and services. Data aggregates collected through CRC are, indeed, scores given by the community regarding satisfaction with services like education and health, based on criteria such as availability, accessibility, quality and reliability. CRC is hence a collective measure of satisfaction of users with services based on an array of indicators. It was first used in Bangalore to assess various public services and subsequently in other contexts – cross-state comparisons access, use and reliability of public service delivery (India), supplementing national service delivery surveys (Uganda) and for governance reform projects (Bangladesh).

The success of the CRC depends on several factors like degree of participation, ability of the CSO to negotiate/lobby for change, presence of a political ally willing to champion the cause of the people. Factors important for its success are: (1) a comprehensive understanding of the socio-political context, (2) understanding of the public finance structure, (3) expertise to conduct the survey scientifically, (4) media support and effective campaign to put the findings in the public domain, (5) lobbying for institutionalising the necessary changes to address the needs of the people.

The key phases involved in conducting CRCs are:

(1) Identification of Scope of Survey: Stakeholders who attempt such an exercise must identify the scope of the survey, (i.e. the industry, service, sector to be assessed

³ For a more detailed discussion see *From Shouting to Counting: A New Frontier in Social Development*, The World Bank, Washington, D.C.

based on the report card). The choice can be based on a number of criteria – services that are closest to the people or those saddled with service delivery problems. Given that the survey is extremely technical, it is advised that it be conducted by a credible policy institute or NGO, which then needs to be identified. In some cases, affiliation with another credible national or international organisation can add to its standing while in others, such affiliation could prove counter-productive.

(2) The next step is to *design the questionnaire*. This requires interactions with certain focus groups like service providers and client groups. The former gives an indication about the mandate of the service and areas where user feedback would help in improvement of service delivery while the latter covers shortcomings of various services and areas that deserve more probing. Before its full-scale launch, the design needs to be tested. The questionnaire should be carefully thought-out so that it is not cumbersome for people answering it and structured in a manner convenient for both enumerator and respondent. The questionnaire should be broken into modules to be answered by different members of a household depending on demographic statistics and income/expenditure. Next, the sample size needs to be decided to ensure greater representation (and not just through expansion of numbers), followed by the sampling frame and, finally, selection of sample respondents. The aim of the questionnaire should be to ensure equitable representation in terms of gender and age. If the questionnaire is broken into modules, different members can answer different modules.

(3) The next stage is *execution of the survey*. This requires selection and training of a cadre of surveyors. The work of enumerators has to be pre-tested with preliminary feedback used to modify the tactics for questioning. The survey should then be conducted. Random spot-checking should be done to ensure that the information being filled is accurate. The enumerators then go through data, sort out inconsistencies, fill the data into tables and analyse, aggregate and average the scores to produce a satisfaction score (in percentage). This is the report card. After finalisation of the scores, the data needs to be used constructively. The findings, including criticism, should first be shared with the service providers and their problems in terms of staff and inadequate funding noted in the survey. The survey findings must be extensively shared and publicised with the help of the media. After publication of the report, there should be an interface meeting between users and providers, to bear pressure on the latter to improve service delivery.

(4) This should be followed by *institutionalisation of the process on a sustained basis*. Governments can use the report cards for performance-based budgeting and link public opinion with public spending as done by Department of Budget in the Philippines. CRCs must also be used to rate governance systems, which has been attempted in

Bangladesh and Ukraine. Institutionalisation depends on the political commitment of leaders apart from media support and external financing. CRC, however, has its constraints in terms of actors being unpredictable and limits to comparing different services based on user perception.

Citizens' Report Cards- The Bangalore Experience:

The report card on public services was conceptualised by Public Affairs Centre (PAC) in the light of poor public service delivery by government agencies in Bangalore. The civic group had no control over the service delivery of the institutions and decided that the best way to initiate a debate on the issue was to ask users/beneficiaries for feedback on their experiences with the services. PAC started the exercise by asking beneficiaries to rate public service institutions that they were in direct contact with. Respondents were asked questions regarding various aspects of a particular service (like behaviour of staff, quality of service) and to grade these. The outcome was aggregated data, a product of collective assessment of various public services in the city, and this was shared with the heads of agencies surveyed. The findings were also extensively publicised in the media.

The survey led to better public service delivery due to the public pressure mounted on the various agencies and the people of the city realised the importance of their feedback in improving social service delivery.

SAC tools also help citizens monitor various stages of public expenditure. While tools like Participatory Budget Analysis and Review assist civic groups in examining the stage of resource allocation, CRC and CSC are concerned with assessing the performance of public service schemes or projects and Performance Monitoring for effective implementation or developmental impact of a particular scheme/programme. Within these parameters the utility and application of accountability tools appear limited to evaluation and monitoring of public expenditure. Beyond the sphere of public spending, SAC tools can and should hold the government accountable on issues concerning the rights and needs of the more vulnerable sections of society. This is discussed in the following section of the manual, which deliberates on accountability tools falling outside the ambit of public expenditure but contributing to governance accountability nonetheless.

Section 3-4

Other Tools:

This section deals with social accountability tools that are not directly tied up with public expenditure but can be used to hold elected and non-elected government officials accountable.

Two of these tools will be discussed at length.

(a) Public Interest Litigation

(b) Recall of Parliamentarians

(a) Public Interest Litigation (PIL) is a petition in a court of law for the protection of public interest. It is a litigation introduced in the court not by the aggrieved party but by the court itself or any other private party on behalf of the aggrieved party. It is not necessary for the aggrieved party to personally approach the court for its jurisdiction. In the event of violation of rights, the court can take cognizance of the fact independently or *suo motu*. The court can also commence proceedings on the petition by any individual/group of citizens concerned. The PIL can serve as an effective tool in the hands of the public through which it can ensure that their rights are not violated.

In many cases, the aggrieved party does not possess the resources to start proceedings, or its freedom to move court has been violated or suppressed. In such cases, a PIL helps reclaim the rights of the victims. The emergence of judicial activism, in India at least, can be functionally correlated to PIL though it would be incorrect to consider these synonymous. In the late 1970s, the Supreme Court enlarged the scope of its jurisdiction in two ways – by reinterpreting the Constitution to expand the scope and content of fundamental rights, and, by moderating the requirement of *locus standi* for access to judicial redress. Where a gross violation of rights was felt, the procedural requirement was relaxed to enable individuals/groups of people to petition the courts on behalf of the aggrieved. These cases dealt mostly with the gross violation of rights of the most vulnerable sections of the population like women and children. The courts intended PIL as an empowerment tool in the hands of those excluded from political and administrative processes due to their socio-economic standing. However, as the procedural requirements were relaxed, it came to include not just rights of the socially excluded but cases involving a gamut of issues from environment, consumer rights and rights of the poor to education, to rights of detainees.

In the early 1990s, the courts took up public interest cases involving corruption and accountability of public servants. With the expansion of the scope of PIL, it is now regarded as an instrument of social change. This kind of judicial activism has become a source of annoyance for the political and bureaucratic establishments. They have accused the courts of assuming extra-constitutional authority and threatened to curb their power through enactment of legislation. PIL can serve as an effective instrument by which the poor can hold elected and non-elected government officials accountable for their actions. It can also be used to hold the government accountable for policies it formulates by assessing its constitutional validity to ensure it does not violate the rights of the people.

Since the 1990s, PIL has been extensively used by civil society organisations in India to pursue their causes. This strategy has proved extremely successful, considering the argument that the state responds to civil society only when the court intervenes. Human Rights Law Network (HRLN), a collective of lawyers and social activists based in New Delhi, has extensively used the instrument to provide legal support to some grassroots organisations by filing PILs on a variety of cases. An example is the HRLN's support to the Right to Food campaign in which the issue was brought to the notice of the Supreme Court through a petition filed by the Network. The apex court then issued instructions to the government to undertake schemes and programmes that provide improved access of the people to food and nutrition throughout the country. The rights organisation draws largely on civil society budget work to support its initiative and is working on the issue of making the budget 'justiciable' or litigable, to ensure the government's accountability to the people.

(b) Recall of Parliamentarians is a democratic method by which citizens are able to remove or de-elect elected representatives from office before the end of their term. The reason for such action against an elected representative would be his/her dissatisfactory performance in office. The mechanism allows citizens to review the work of the elected representative in terms of service delivery. Bhanu (2007, p.8) describes it as a "post-election approval" mechanism to enable the electorate to review, assess and scrutinise the conduct and activities of legislators on a more regular basis. "Incompetent, corrupt and inefficient legislators would not be allowed to continue very long in office by the voters" (ibid).



In India, the people have not been granted the right to recall legislators by the constitution or by any statute. The system of representative democracy in the country entitles citizens to elect representatives to the legislature but not to decide their continuation in office. This decision lies with Parliament alone. The candidates who fight elections are seldom people's choice. Choice of candidates is not determined by achievements and credibility of individual candidate, but on the exigencies of politics that they manifest. However the right to recall Parliamentarians has been granted in some countries like Uganda, Switzerland and Venezuela. Other nations like Sweden, Zambia and New Zealand have initiated a debate on the right as a significant tool to ensure accountability of elected representatives.

This tool has also been criticised by advocates of representative democracy. They argue that such an accountability mechanism is likely to erode the system of representative democracy by undermining the role and responsibility of elected representatives.⁴ However, since the accountability of elected representatives has been taken for granted, effective institutional mechanisms are necessary so that representatives do not abuse their power.

The recall procedure is prone to misuse but can prove a powerful accountability tool when institutionalised along with other procedural and institutional mechanisms that regularly review the work and conduct of elected representatives. Monitoring procedures like regular review of the work and mandatory communication with the electorate to inform them of their work can be put in place. The parliament can adopt effective procedures to review the work of legislators, annually or during every session. The work review needs to be carried out by an independent official body or parliamentary commission, which should assess and evaluate the work and report it to the respective parties, electorate and media. People can base their judgments on various profile reports and impose certain sanctions much before the elections. Formal bodies and commissions to which parliamentarians are held accountable can also be set up.

Right to Recall Legislators: The Chattisgarh Experiment⁵ In India, the right to recall legislators does not exist anywhere other than local bodies in Chhattisgarh and Madhya Pradesh. Section 47 of the Nagar Palika Act in Chhattisgarh grants the right to recall the president of the Nagar Palika (urban body) and provides for holding elections to fill the vacancy. At least three-fourths of the total number of elected representatives need to write to the district collector and demand recall to exercise the right. Three presidents have been recalled till date. The recall elections in Chhattisgarh have sent clear indications to elected representatives that they cannot ignore needs and priorities of the people while in office. It has also raised questions about the right to recall in its present form being prone to misuse and the need for plugging the loopholes.

⁴ Critics of the recall procedure argue that the system may be manipulated by interest groups with money and power to threaten genuine representatives. The position of even the prime minister may not be secure and it may threaten the independence of elected representatives, leading to “excess of democracy”. The elected representatives act on behalf of the people. They are accountable to the people for their performance and the integrity of their conduct.

⁵ For a more detailed discussion, see Bhanu (2008).



Section 4

Using the Tools



Using the Tools:

This section deals with Budget Analysis, Social Audit and CRC, detailing the methodology for those who want to undertake an exercise in holding the government accountable. Before dealing with SAc tools, it looks at issues that could influence such an exercise. A discussion on SAc tools that could reinforce conventional modes of political representation and accountability must, however, take into cognizance developments that shape various initiatives aimed at enlarging the meaning and scope of citizenship rights and entitlements. New mechanisms of accountability and political representation also need to be developed and opportunities created for citizens to participate in influencing policy agenda and the process of governance.

Goetz and Gaventa (2001) point out that a conception of universal needs to be addressed through policies without taking into account specific needs of the poor is inadequate. In the current scenario, the processes of globalisation and decentralisation are increasingly shaping the role of the state in public service delivery. The capacity of the state to provide public service has also come under enormous stress due to the fiscal crisis. Hence, there is a greater urgency to put in place mechanisms to enforce accountability of the state to provide services to the people, especially the poor and socially excluded groups.

Conventional modes of political representation and accountability have over time been found highly inadequate. The common inadequacies are secrecy in auditing, delays in elections, ineffective policy reviews in legislatures and delays in courts. This has created pressure for new accountability relationships between state agents and citizens and for alternative mechanisms to ensure political accountability towards the poor and marginalised. There is widespread dissatisfaction especially among the poor with the state's role as a public service provider, for they have come to believe that the state is either not accountable at all or only so for the rich. The situation is worse for them as they do not possess the resources to procure services from alternative sources. In this context, Goetz and Gaventa observe, "The call for new forms of engagement between the state and the citizens challenges the convention in representative democracies of citizens expressing their preferences through elections



exclusively, leaving the jobs of holding public officials accountable to elected representatives” (ibid,p.23),



This manual examines several questions, which emerge while applying social accountability mechanisms.

- What is the mechanism and how does it work?
- What are the various interests of who initiated and participated in the project? What are the motivations of different actors to participate in the process?
- Whose interest is being represented and by whom?
- What is the issue to be addressed?
- What level of government is being addressed? What type of public services and policies are selected?
- What are the factors that contribute to the success/limit the impact of the mechanism?
- What are the conditions necessary for successful replication of the mechanism?
- How does the mechanism strengthen the capacity of the people to articulate their needs and assert their rights? How is the administrative machinery reformed in the process?
- What are the limitations of the mechanism?

The relationships between new and conventional modes of political accountability and political representation are also explored in the following sections. Conceptual linkages between accountability, citizenship rights and entitlements, state responsiveness, and participation are also explored through the various case studies.

Some Important Definitions

Certain important terms need to be defined even though these might be a reiteration of definitions already mentioned. Such an exercise would make the treatment of the three tools thorough and comprehensive.

(1) Citizenship rights define the relationship of the citizens and the state. These are a set of entitlements. The range and scope of citizenship rights delimit opportunities available to articulate their needs and the range of services that the citizens can force the state to provide. Goetz and Gaventa state that, “the extent to which the citizen voice will trigger an improved service response will depend upon the strength and the coherence of the accountability systems within the state. For this reason, a considerable portion of (social accountability) initiatives focus on strengthening accountability systems” (ibid, p.34).



(2) Responsiveness indicates the willingness of the state public agencies to address problems confronted by citizens. The responses could range from redressal of particular grievances with the agencies to internal administrative reforms within the agencies. It may be noted in this regard that the state is generally more receptive to the demands and grievances of socially and economically powerful groups while the disadvantaged sections remain on the fringes in so far as influencing policies and issues are concerned.

(3) Accountability mechanisms, along with democratic institutions and politics, are meant to ensure that public service delivery agents respond effectively to the needs of the people. These institutions must function effectively so that citizens have freedom to articulate their needs and their collective voice is noted in policy decisions. There is a conceptual distinction between responsiveness and accountability. Conventional accountability mechanisms specify an arrangement in which the accountability of policy makers to citizens is mediated through elected representatives. Many civil society initiatives emphasise direct accountability of policy makers and civil servants to the people. Accountability mechanisms are broadly of two types: Vertical, which Gaventa and Goetz state involves, “external mechanisms used by non-state actors to hold the power holders to account” (ibid, p.35). The second is horizontal, which includes institutional checks and balances. The most important accountability mechanism is the vote, which is periodically asserted to hold the government accountable. It is also supplemented by the work of CSOs and the vigilance of the media. Within the horizontal mechanisms, there are four types:

- (1) Political Accountability
- (2) Fiscal Accountability
- (3) Administrative Accountability
- (4) Legal and Constitutional Accountability.

Citizens of various democracies across the world seem dissatisfied with some conventional modes of accountability. Vertical modes have limitations in that they blunt the impact of the articulation of citizens’ voices. Goetz and Gaventa argue that efforts at strengthening either mechanism tend to examine them independently and there is no attempt to combine the exercise. However, the horizontal-vertical divide is gradually getting bridged and citizens’ involvement in horizontal mechanisms being accepted. Goetz and Gaventa conclude that

this represents “an effort to augment the limited effectiveness of civil society’s watchdog function by breaking the state’s monopoly over responsibility for official executive oversight” (ibid, p.36). Social accountability is an effort in this direction; to move beyond vertical accountability and focus on clients’ needs on the plane of horizontal accountability.

Several civil society initiatives have emerged because of dissatisfaction with public service delivery systems in various countries, particularly in South Asia. These range from expression of citizens’ collective concern and dissatisfaction about public service delivery, to creation of more appropriate ways to deliver services, to setting up mechanisms for stronger accountability relationships between service delivery agents and users. This manual is chiefly concerned with the accountability relationships between service delivery



agents and users, which represents efforts of civil society to, “enter into horizontal accountability functions and influence the way government behaviour is scrutinised”(ibid, p.37).

A large number of civil society initiatives focus on raising citizens’ awareness regarding their rights and entitlements, facilitate the articulation of their demands and help various collective concerns to “vocalize concerns and demand a response from the system”. These include community radio programmes (Panchayat waves) in Karnataka and citizen education programmes in Zambia. Others involve research and collection of information on citizens’ needs and problems with the public service delivery system and aggregation of the information. The information needs to be converted into a qualitative statement about the public service delivery system and presented to the officials concerned. This research work can also involve participatory methods that facilitate awareness generation about various issues among participants. The information can be publicised in various ways, including extensive usage of the media. CRC in Bangalore is an important mechanism of this nature – formal, quantitative surveys on client satisfaction with public services used. They are random sample surveys that produce ‘report cards’ on services quality through citizen feedback based on their experiences with the various aspects of public service. Initiatives that aim at citizen-based monitoring and evaluation of government services are important since institutionalised opportunities for their participation in the process are few. These include mechanisms where citizens review the public expenditure pattern, assess whether they are in compliance with the commitment made by the government vis-à-vis a particular social group. Budget Analysis is a tool of a similar nature. Another important initiative is citizens’/social audit of government expenditure. This mechanism can be used effectively to assess whether money allocated for any particular scheme or

programme arrives at the site of expenditure without significant leakages and spent in 'appropriate' ways, consistent with the needs and aspirations of the people. Goetz and Gaventa state that such a mechanism, "helps promote citizen awareness of what their government is doing, equips citizens to judge the effectiveness of public policies, and allows people to participate in and influence the development process"(ibid,p.39). The social audit conducted by MKSS is a similar initiative. In some countries, frameworks of participatory planning have been institutionalised through legislative reforms or government-sponsored programmes. This allows for a systematic mechanism of citizen participation in the areas of policy-making. Participatory Municipal Budgeting in Brazil is such an example.



Determinants of Civil Society Engagement with the State

The initiatives mentioned in this manual necessarily engage with the state and do not work independent of it. "Each of the initiatives here engages directly with the state. It is the range of actions open to citizens, and even the forms of associational life citizens choose, are shaped by the nature of political regime, the variation in the enjoyment of citizenship rights between different categories of citizen, and the institutional capacity of the bureaucracy to make any kind of response at all"(ibid,p.42). The extent to which the citizens can articulate their needs and demands and the extent to which the state responds to these depend upon a number of factors.

An important factor that determines the capacity of any citizens' group to articulate its demands depends upon the social, economic and political power of the client group in question. The next determinant is nature of the political system. This variable incorporates important considerations like whether the political system is democratic/not; the extent to which the democratic processes are institutionalised; whether the democratic liberties enjoyed by citizens are substantive or merely formal; the system of checks and balances and the relative strength of the legislature, executive and judiciary. It is also important to look at the nature of political competition in terms of number and types of parties, their ideologies and memberships, relative importance of the various parties in elections and their probability of coming to power, the influence of money and muscle power in exercise of the electoral choice. Yet another determinant is the nature of the state.

The political milieu of a nation is an important factor determining how effectively its citizens can engage with the state, demand and secure their rights and entitlements. "Politics is the intervening variable between citizen voice and public sector response. A civil society group may be equipped with all the preconditions for effectively pressing its demands on the state – a united and well-organised constituency, allies in the right places, generalised social support, and even a crisis event to concentrate public concern on the group's needs

- but the political environment may undercut its impact if the group does not contribute to prevailing political agendas and patronage systems” (ibid, p.44). The political system needs to be assessed for important preconditions like basic civil and political rights before any sort of engagement with the state.

Another important parameter that determines amenability of the political system to any such initiative is the nature of the party system, the way it has come to evolve, the number of political parties, the extent to which the parties are institutionalised and the level of ideological polarisation that they represent. Where there are institutionalised political parties with a high degree of ideological polarisation and well-entrenched culture of political competition, CSOs can pursue confrontational politics and question state behaviour using “high visibility strategies”. They can effectively lobby with opposition parties to take up their issues in the legislature. On the other hand, where the culture of political competition is weakly institutionalised, “political parties lack programmatic platforms and rely on appeals to identity politics, civil society groups will not have effective access to policy forums,” they assert. This results in a clientelistic relationship somewhat of a reversal of vertical accountability, with clients having to please power holders to get work done and perhaps be accountable to them. Such a situation would be extremely detrimental to any sort of collective effort.

The next important determinant is the nature of the state and the kind of rights and entitlements extended to citizens as well as opportunities for citizens to question inadequacies in service delivery. The rights and entitlements accorded to citizens by the constitution ascertain the identities of the clients as citizens. Goetz and Gaventa argue that apart from these rights and entitlements, “state services also construct some political and social spaces in which interests are debated and aggregated”(ibid,p.54). A classic example is the role of the Rural Employment Guarantee (REG) Scheme in Maharashtra in organising the poor and the identities of rural workers. Studies of the REG scheme suggest that its delivery structure, which calls for work-seekers to organise group demands for employment from state officials, has encouraged rural workers associations and NGOs to organise poor labourers in ways that have led to cooperation with State and national level trade unions. Their chief demands revolve around job rights and minimum wage laws for rural workers. The statutory right to employment guaranteed by the scheme, equipped activists with the right to litigate in cases of non-implementation or corruption – a right which is not automatic in case of poor service delivery.

The extent to which the state can respond to demands of citizens is also important. Its responsiveness depends on a number of conditions, notably a well-functioning bureaucracy committed at least in principle to the rule of law, merit-based recruitment and promotion,

working for public interest, neutrality and impartiality. These conditions give citizens an essential vantage point to engage with the state. Initiatives discussed in this manual require rearranging of relationships of command and reporting to accommodate views and demands of citizens through institutionalised supervision by citizens on the working of the state's agencies. However, improvement in service delivery to the poor and marginalised sections of society involve more. It might also involve physical changes in structure of the service delivery.

Tool 1- Budget Analysis:

(1) Why bother about Budgets?

Goals like poverty eradication and establishing an equitable and just social and economic order is a long term undertaking. But the extent to which the government of the day has moved towards these goals in substantive terms can be gauged and discerned through the budgetary activities of the government. Public Budgeting is about management of public resources for the advancement of social and economic rights of the country. Budgetary allocations is a vital policy tool with significant implications for 'social equity outcomes' and therefore an important document to be assessed while interrogating government's commitments towards achieving social and economic equity and justice.

(2) What is Budget Analysis?

Budget Analysis entails analyzing and assessing the budget from the perspective of the poor and the marginalised sections of society. It is looking at the budget from the lens of the poor, women, children, tribals and dalits with the objective of prioritisation of public expenditures and the collection of revenues in ways that are socially equitable. The attempt is to realign budgetary allocations with social equity and justice priorities. Ordinary citizens of country have the right to know and determine the way in which public resources are generated and used.

However, more often than not, the decisions regarding generation, allocation and expenditure of public resources are considered to be the exclusive preserve of the executive, precluding participation of any kind, direct or indirect, by ordinary citizens. Budget initiatives aim at making transparent and participatory, both the content as well as the process of budget formulation. Budget initiatives that aim to make the budget more people centered also aim at improving governance.

Budget Analysis is undertaken with the explicit objective of advancing policy goals to protect and advance the interests of the poor and vulnerable sections of the population. It is research, aimed at advancing the interests of those sections of the population which generally find their interests excluded from the policy making arenas. Budget Analysis combines quality analysis with advocacy aimed at making available the information and analysis to the variety of stakeholders in a timely manner. Budget Analysis also aims to advance the understanding of budgetary issues. The aim is to enhance the understanding of those engaged in the budget debates, especially the legislators, to improve the debate on budget issues. It is also aimed at improving the level of budget literacy amongst the people.

Budget Analysis and Advocacy can be seen as a part of a larger project of making the macroeconomic policy formulation in various countries more democratic and inclusive of the interest, needs and priorities of the common citizens of the country. Macroeconomic policy framework needs to be made more sensitive to the demands and priorities of the ordinary citizens, especially the socially and economically underprivileged sections of the population.

Macroeconomic policy formulation is formulated in relative exclusivity and this is primarily because it is considered a purely technical matter, devoid of social content and best left to the consideration of experts. Macroeconomic policies, budgets in particular, have important social and economic implications, particularly for the socially and economically underprivileged and scrutiny of the budget is the essential first step in understanding and influencing these implications and outcomes, in favour of the socially and economically marginalized. Budget Analysis has the potential to contribute to the economic and political empowerment of the people significantly.

(3) Why are Civil Society Organisations taking up Budget Work?

(a) Budget is central to governance

In many countries, budget has become the most comprehensive and important instrument for the state through which a wide array of responsibilities can be delivered. As a result, budget of the government, in many countries, affects almost every sector of the economy and every section of the population. The policies driving the budget and implementation of the budget proposals are therefore of direct relevance to the entire population.

(b) Too little public scrutiny of the budget

But neither the budget process (i.e. the process of budget preparation, presentation before the legislature, legalisation of the budget, and a periodic review of the same) nor do the budget policies (i.e. the socio-economic policies adhered to by the government in deciding the priorities in the budget) come under substantial public scrutiny. For instance in India, almost every form of media pays a lot of attention to budget in the immediate interval of its presentation in Parliament, i.e. from the last week of February through the first fortnight of March, every year. But the debates and discussions around the budget die away even before it is enacted by Parliament.

(c) Attention of the media loaded in favour of their urban clientele

Also, during this very short-lived public scrutiny, media pays attention mostly to those issues which affect the urban, middle class population as they form the largest clientele of electronic and print media. Also, with the gradual expansion of financial services sector in Indian economy (as a result of increasing financial liberalization since 1990s), issues

affecting the stock markets have been commanding enough media attention. The poor and marginalised sections of India's population- those who live in the rural areas, who depend on agriculture for their livelihood, who are in acute need of welfare measures from the state, who need free or inexpensive educational and healthcare facilities- hardly find their case being argued strongly in the limited scrutiny of the budget in the mainstream media. Their needs get acknowledged at best in certain sections of the academia, which may not have much influence on the policymakers in the government.

(d) Budgets are not neutral to political ideologies and strategies

One of the most commonly held misleading notions about government budgets is that – the proposals and policies in the budgets are based on technocratic analyses, assumptions and conclusions. In reality, many of the budgetary proposals/ policies are deliberate political choices of the government in power. The decisions about collection of tax revenue from different sources within the country, public expenditure on the different areas/ services, and even those about deficits and debts, are often based on political strategies and they favour certain sections of the society.

“If, after all, Washington is a quintessentially political town, budgeting is a quintessentially political process.” - Al Gore, former Vice President of the United States, in *From Red Tape to Results: Creating a Government That Works Better and Costs Less: Mission-Driven, Results-Oriented Budgeting*, Washington DC, 1993.

(e) Economically and socially weaker sections of the population are most vulnerable to negligence in the budgets

When budgets pursue unjust economic policies and when the pro-poor budgetary proposals do not get translated into reality, the poor and marginalised sections are the worst hit. Also, in many countries, there exists no direct and timely mechanism which can perform the necessary task of making the government answerable to such sections for its budget policies and implementation.

(f) Bridging the gap between people and the government

The need for establishing accountability for budgets cannot be overstated in a country like India. The people-centric civil society organisations can perform the crucial task of bridging the gap between the vulnerable sections of the population and the government so as to make the government apparatus accept and honour its accountability to people for its budget policies and implementation.

(g) Understanding the budget is key to participation in the budget process

The task of establishing this accountability (in India) is very difficult given that only a

miniscule proportion of the population understands the technicalities involved with budgets and the most crucial stage of budget process, that of budget preparation, does not allow any kind of participation by civil society organisations. Thus, public understanding and involvement in the budget process is critical for ensuring that the government is accountable to the public. Such a process of seeking accountability can lead to the formulation and proper implementation of pro-poor and pro-marginalised budgets.

(4) Context:

Budgetary process, thus far, has been treated as an exclusive preserve of the policy makers, a purely technical enterprise meant for expert consideration. In most countries, the budget process is dominated by the executive with the legislators playing a peripheral role. Their relatively insignificant role in the process is furthered by their lack of awareness about issues of public spending and limited access to the budget information. Very often, the scope for legislative oversight of the budget process is reduced by constitutional provisions that limit the authority of the legislature to make significant changes in the budgetary allocations as an outcome of deliberation. The capacity of the legislature to make significant intervention is, in most countries, heavily compromised. As far as the civil society involvement is concerned, it is more often than not limited to participation by lobby groups of the socially and economically affluent sections of the population who have the requisite information, knowledge and power to influence the process of public spending.

There are, however, significant changes that have occurred in the past decade, especially in the developing countries. Budget is now no longer considered to be the exclusive preserve of the executive or the technical experts. The legislators are now more involved in reviewing budgetary allocations and expenditure priorities through their informed and active participation in legislative debates on budget. Civil society involvement is now no more restricted to participation by the business lobby in pre-budget formulation consultations groups and has expanded to include a range of organisations, including research and policy institutes, development organisations and grassroots movements that have acquired the necessary skills and information to intervene in the budget process in an informed and effective manner. The media too, has come to play an important role in highlighting misuse and abuse of public money.

Openness in the public budget process has resulted from a number of factors. From the 1990s onwards, democracy and good governance agenda infiltrated the discourse and practice of development assistance that was to be given to the developing and transitional economies and had an important bearing on the way democracy and development came to be conceptualised. Accountability and transparency are one of the key dimensions of

'good governance'. Opening up of the budget process to citizen and greater legislative oversight came to be seen as an important step in improving government accountability. Also, the decade of the 1990s saw the emergence of a wide range of civil society groups working with the specific aim of increasing involvement of citizens in the process of public budgeting. This development must be seen as part of the wider process of democratisation and compulsion of the states to be more accountable to the citizens. The main objective of these budget groups was to assess the budgetary allocations and government's expenditure priorities from the perspective of the poor and marginalised sections of the population. They also aimed to improve the accountability of the government officials (both elected and non-elected) in decisions concerning allocations and expenditure of public resources. Another important development that proved to be extremely influential in this regard was the successful Brazilian experiment of participatory budgeting. This experiment emphasised the need for mass citizen participation in deliberating public expenditure priorities in an attempt to make the budgetary allocations correspond more closely to local needs. Development assistance in the 1990s has come to regard state budgets as important instruments for extending development assistance to the developing economies of the world. This trend emanates from a concern with predictability and transparency in the utilisation and deployment of scarce resources and measures to ensure that expenditure commitments reflect domestic policy priorities and are supported by appropriate revenue generating strategies.

Also, in a number of countries where democracy was just about establishing itself, the consolidation of democracy was seen to be threatened by the complete lack of transparency and openness in economic policy making. It was thought important, for the sustainability of the policies and their better implementation and design, that a minimum consultation with affected constituencies must be carried out. Greater participation by the affected groups improved the credibility of the policies and lent them greater legitimacy. The same approach is now reflected in World Bank's approach to economic strategy for the poorest countries as can be seen in Poverty Reduction Strategy Papers.

Budget advocacy and analysis has increasingly come to be seen as one of the primary strategies to be deployed by civil society organisations for fostering and promoting public accountability. While there is a growing recognition that budget analysis and advocacy does, indeed, have the potential to influence the government expenditure priorities as expressed in the budget, there is however, very little evidence of the impact that these groups have been able to generate in terms of improved governance, public expenditure management and public accountability. Budget work helps improve the budget process and makes it more sensitive to the needs and demands of the poor and the marginalised.

The more immediate objectives of the budget groups are to ensure that the government budget priorities are consistent with declared policy objectives and that the financial resources allocated to priority areas are expended fully and properly. These objectives are, however, intermediate and further the long term objective of strengthening democratic institutions, particularly in societies where formal political institutions are weak and not consolidated. Civil society budget initiatives have the capacity to strengthen public accountability of officials responsible for public budget formulation and execution and make the process of public expenditure more transparent. It also expands the range of actors involved in the deliberation of public spending priorities.

These accountability mechanisms complement the mechanisms and strategies that are already present within the state institutions. While the former are referred to as vertical accountability mechanisms, the latter are called horizontal mechanisms of accountability. In most democracies where democratic institutions are weak and unconsolidated, elections invariably produce governments that are more likely to produce policies that favour the socially and economically powerful sections of the population. This underscores the importance of transparency and accountability from the perspective of equity and justice. Greater transparency in the budget process results in reduced corruption, otherwise resulting from the misuse and abuse of public resources for private purposes. Greater transparency also lends greater legitimacy to the process of public budgeting. It obliges the government to reveal the data sources and facts on the basis of which decisions regarding the revenue and expenditure priorities are taken. This information enables the hitherto uninformed legislators to engage in budgetary debates in a more informed and effective manner. This also compels the government to be absolutely certain of the accuracy and validity of the data sources and facts used while making the various decisions. All this confers greater legitimacy to the budget process.

Technical difficulties, lack of transparency, reluctance on the part of the various governments to cede control over a vital political process make the challenges of participation in the fiscal policy, especially in the budget process particularly acute.

(5) Various Approaches to Budget Analysis:

(a) Analysing Budget Policies: Budget policy analysis entails assessing the implications of the budget. This assessment can be done in several different ways. The various approaches towards analysing the executive's budget proposals that would be, in brief, described here would in no way exhaust the various alternatives. The attempt is to mention the most commonly used approaches. More often than not, a combination of these can be used to assess the executive's budget proposals. We would restrict ourselves to the various ways in which the executive budget proposal are assessed. We would not delve into any kind of 'impact analyses' where the actual impact of the budget allocations is assessed.

In most countries, budget issues receive utmost attention when the executive presents the proposed budget to the legislature and makes it available to the public for the first time. It is usually at this crucial time that the budget is assessed vis-à-vis the various expectations that people have from it. This kind of activity provides the public with the information at the time when it is needed the most. It can help the group to establish itself and define areas that need to be focused on. It is, however, important to assert that every stage in the budget cycle is important and every stage requires analysis and activities centered on it. A comprehensive analysis of the budget at this stage can facilitate the work of various groups for the later stages of the budget cycle.

(b) Sectoral Analysis:

The most common type of analysis undertaken by the budget analysis groups entails focusing on a particular sector of the economy/government to which allocations are made in the budget. The assessment usually involves evaluation of the inadequacy of the allocations made towards the various sectors. The focus of civil society organisations is, more often than not, on the social sectors. This sectoral analysis involves, usually, a comparison of allocations made towards any particular sector, like health and education etc with another, like defense. Such a comparison brings to light the priorities of the government. Cross-country comparisons of allocations made towards the social sectors might be undertaken. The assessment might restrict itself to evaluation of the adequacy/ otherwise of the allocation made towards a particular sector. The budget and the related public documents frequently provide this information.

Identifying a research issue:

There are several possible starting points for setting the research agenda:

- 1) **By population group:** e.g. by geographic area or gender
- 2) **By government programme:** e.g. early childhood programmes, non-formal education
- 3) **By issue:** e.g. HIV and AIDS
- 4) **By policy:** e.g. identifying areas of weakness in the education sector
- 5) **By using policy documents as a benchmark:** e.g. PRSPs, various rights conventions

What you decide eventually depends upon the information available: For example if information is available on budget allocation and expenditure priorities, we can:

- 1) Measure a government's commitment to specific policy areas
- 2) Determine the trends in spending
- 3) Determine the cost implications of various budgetary proposals
- 4) Analyse the impact of budgetary choices on specific groups, such as children, disabled.

(c) Analysis of the effect of the budget on different sections of the population with a special focus on the disadvantaged sections:

One kind of assessment can be done through examining the impact of the executive budget proposals on different income groups. This might involve examining the proportion of the total government spending on programs and schemes meant for the welfare of the disadvantaged sections of population like women/children or people living below poverty line. The assessment of the budget vis-à-vis the allocations made towards women and children is increasingly being undertaken by a number of civil society organisations. In many cases, these allocations are not shown separately in the budget document and are derived from various other sources within and outside the budget.

While the human rights discourse initially focused on civil and political rights, gradually the emphasis has shifted towards social and economic rights. These include right to fair wages, decent working and living conditions, social insurance, food, housing etc. Budget analysis can prove to be a useful tool for advancing these rights. Budget analysis can help the policy makers by estimating the cost of operationalising a particular right and facilitate the translation of policy commitments into budget allocations. Budget analysis can also be undertaken to evaluate the budget in order to see if it is consistent with the various rights, conventions, i.e., to see whether the budget allocations are adequate enough to help protect, promote and realise the various rights which the governments are obliged to realize for their people.

(d) Budgets and economic, social, and cultural rights:

Budget Analysis is emerging as an important policy tool of economic, social and cultural rights activism. In case of rights activism, asserts Diokno, budget analysis can play an important role in 'vindicating any claims that may arise and in enforcing the rights in question.' The rights activist work with the often unsaid assumption that the various rights the citizens are entitled to are necessarily interlinked and the enjoyment of one is contingent on the realization and guarantee of the other. This approach is, therefore, considered to be broader than the other approaches. The rights activists are often, during the course of their work, confronted with inadequate essential services available to economically and socially excluded sections of the population. They lack access to essential health services, education, sanitation facilities etc. This is particularly true of the communities living in rural areas. The lack of these services necessarily undermines the realisation of other rights that the citizens are entitled, rendering them meaningless.

These clearly are instances of violation of the rights of the people, enforcement of which would hold financial implications for the government. It would entail (on part of the

government) making budgetary allocations towards fulfilling government's obligation to provide these essential services to its citizens.

Rights based approach to development sets the achievement of human rights as an objective of development. States, through various covenants and conventions, are under the obligation to respect, protect and promote the enjoyment of the various economic, social and cultural rights mentioned therein. The state is obliged, not only to refrain from acting in ways that result in contravention or infringement of these rights but also to create necessary conditions that facilitate the enjoyment and exercise of these rights. The state is required to institutionalise mechanisms that prevent any individual/group/institution from violating the rights of other individual/group. This obligation can be viewed as the protective function entailed in facilitating the exercise and enjoyment of rights by the citizens. The states are, however, necessarily obliged to move beyond this protective function and play a more proactive role in facilitating the realization of these rights. They have to take appropriate legislative and administrative measures towards the realisation of these rights and make concomitant budgetary allocations. It is difficult to conceive of any state policy/state action towards the fulfillment of its many obligations without necessary financial resources to carry them out. The state cannot use its financial resources without recourse to the national budget.

We may, then safely, conclude that every action that the state takes towards realisation of rights of its people necessarily has financial implications which make the exercise of assessing the budget extremely crucial to any kind of rights activism. A number of economists are skeptical about this approach that would allow the citizens to make claims on the state for the fulfillment of their social and economic rights. They argue that this puts at risk prudent fiscal management. Implementation of any state policy or decision has financial implications and prioritisation of a decision or policy over the other necessarily involves choice determined by several considerations. The rights-based approach emphasises realisation of various rights, particularly economic and social rights for vast sections of population as a crucial criteria for making these choices. A rights-based approach to budget analysis helps the civil society organisations involved in it to respond to popular movements who are in the process of continuously expanding and adapting the rights framework as a basis for claiming social justice. Rights-based approach sees people as agents and subjects rather than as objects of their development. The rationale of the work is no longer justified on the basis of the needs of individuals but on the basis of rights-entitlements that give rise to legal obligations on the part of others.

(e) Analysis of trends in budget allocations over time: An analysis of this nature helps in assessing the evolution of government's commitment to solving the problems of a particular sector/section of population.

(f) Revenue Analysis:

Most of the budget analysis groups undertake assessment of allocations made by the government through budgets towards certain programs/schemes/sectors. A number of groups have lately started assessing the way government acquires its revenue realising that it can have significant effect on distribution of income. Civil society groups assess whether revenue projections made by the government are realistic, sufficient to ensure the delivery of services promised by the government, whether all revenue sources find a mention in the budget or if there are important sources of revenue which are not mentioned in the budget and are therefore not subject to any kind of scrutiny. It also assesses whether the tax system is progressive or not. Revenue analysis is also important in the context of donor driven-economies, wherein the foreign donors have come to shape very significantly the economy of various nations, particularly the underdeveloped and developing ones.

What can we learn by looking at the budget?

- 1. Adequacy:** How much is budgeted? Is the current allocation (towards a particular sector) adequate to meet policy objectives? The demands of a particular sector towards addressing the needs of certain disadvantaged groups might outweigh the money that is available to meet those demands. An analysis of the allocations helps us determine whether the government is taking adequate steps to meet these demands.
 - In nominal terms: If allocation is enough (comparing it to the cost of intervention) ?
 - In real terms: If allocation is keeping up with the inflation ?
- 2. Priority:** How does the amount allocated towards a particular sector/ welfare of a social group compare with resources allocated towards other areas?
 - To determine what government's priorities are as stated in the budget
 - To ask if stated policy priorities match priorities in the budget
 - To determine if the government is keeping its promises and thereby holding it accountable to the electorate
- 3. Progress:** Is the government's response to this issue improving?
 - To monitor government commitment
- 4. Equity:** Are resources being allocated fairly?
 - Per capita spending across geographic regions
 - Are resources being spent efficiently?
 - Are resources being spent effectively?

(6) Budget Processes and Institutions:

A consolidated annual national budget as a policy instrument dates back to the late 19th century. It can be seen as an evolution from a system characterized by ad-hoc and 'idiosyncratic' processes, weak executive and little central control to one characterized by strong central control exercised by the executive (Elson 2002). This was born to prevent leakage resulting from substantial corruption owing to lack of central control. Traditionally, therefore, the public expenditure management system has stressed on the values of economy and control over those of performance and achievement. The focus in the last decade or so has shifted from concerns of control and economy to that of transparency, accountability and openness. The emphasis is towards making the process of public expenditure management, particularly the budgetary formulation process and the content of the budget more responsive to the larger policy direction. The main aim of this section is to serve as a guide to the budget process.

(a) The Budget Cycle:

The budget process is cyclical and here it is characterized through the functional stages (formulation, enactment, execution and evaluation/audit) and the bureaucratic tasks associated with it. This kind of representation focuses mainly on the budget process and look at the accompanying policy process as outside factors that interact with this process and influence and shape it in fundamental ways. In this approach, the emphasis is on the preparation and enactment stage and not so much on the implementation stage.

There are a number of important points that can be made about this process.

- The time frame for the budget cycle (beginning with the preparation and concluding with the finalization of accounts) is usually three years. The preparation of the budget might begin a year ahead of its presentation in the legislature, the execution of the budget lasts a year and the finalisation of accounts including the audit takes another year. This implies that at any given time there is more than one budget at one of its several stages.
- The budget process needs to be clearly linked to the overall policy and planning process. Addressing developmental concerns requires formulation and implementation of policies on a sustained basis and each budget must be, then, in sync with the larger developmental goals and policy priorities of the government.
- The various key stages of the budget are the responsibility of different departments and ministries and the flow of information between the various departments and ministries, in a number of cases, is far from adequate.
- The budget cycle is supposed to be a 'planning cycle' wherein the process of monitoring and evaluation must inform the formulation stage of the cycle. This translates only imperfectly in practice. The audit findings are supposed to assess

compliance and lack the analytical content which is crucial for the formulation process. Apart from this, the most recent data is usually for two years which cannot contribute significantly towards the formulation of budget priorities.

The budget is a document that includes government's expenditure and revenue proposals, reflecting its policy priorities and fiscal targets. National Budget, in words of Elson, is a "document that once approved by the legislature, authorizes the government to raise revenue, incur debts and effect expenditures in order to achieve certain goals. Since the budget determines the origin and application of public financial resources, it plays a central role in the government, fulfilling economic, political, social, legal and administrative functions" (ibid, p.12).

The stages involved in the process of budget formulation and its subsequent implementation are as follows:

1. Budget Formulation
2. Budget Enactment
3. Execution
4. Auditing and Assessment

This basic process is applicable to most if not all countries with a democratic government. Across the various countries, there are differences in emphasis, time frame and the role and importance of various institutions across the various stages.

The formulation stage takes place almost exclusively within the executive branch of the government. The budget office in the **Ministry of Finance** is the main body responsible for coordinating and managing the budget formulation process. The process begins with the budget office (Ministry of Finance) requesting information from various ministries. The Ministry of Finance issues guidelines, detailing the parameters that must be kept in mind by the spending department before they prepare their expenditure requirements from the budget. The budget office tries to balance the various competing priorities, proposes several trade-offs in the process and calculates the total budget expenditure. The process might take from a few months up to a year. The process, as a convention, takes the previous year's budget as the baseline and makes changes measured from that. This is not to say that there cannot be significant differences between two consecutive budgets. Substantial changes can be brought about in the budget in response to emerging economic challenges or changing priorities of the government.

The next major step in the process is the determination of the available resources. This entails a rather thorough evaluation of the macro-economic situation, developing

growth projections, trends in revenue generation etc. It also involves assessing the non-discretionary spending and also funds that might be required for meeting the contingencies. It is, then, that a comprehensive assessment of the available resources can be done.

The process of budget formulation involves reconciling of various, and very often competing, expenditure requirements with the resources available. A number of important considerations determine the contours of the budget such as economic growth, inflation, demographic changes etc. In this regard, government's policy priorities also play an important role in determining the budget allocations.

Scope for CSO intervention: During the formulation stage, the legislature or civil society organisations have little direct access. The executive formulates the budget behind closed doors. The budget making process and its documents are always shrouded in secrecy. The executive might release some information about the budget in advance in the form of a discussion paper/overview before the process begins. The important fact that must be kept in mind in this regard is that more often than not the previous year's budget serves as a crucial starting point in the formulation process. The forthcoming budget, therefore, in many respects can be anticipated and this creates the opportunity for analysis and advocacy for the civil society organisations. The civil society organisations can release analyses on various issues anticipating the policy priorities or on the basis of information of issues under consideration. The analysis, in most instances, is normative laying down the policy priorities and concomitant allocations as they should be. In this kind of analysis, it is usually carried out from the perspective of the marginalised and vulnerable groups of the population. This must be considered an important stage to be influenced in cases where the legislature has little or no role to play in the formulation of the budget.

Budget Enactment:

The second stage of the budget cycle occurs when the executive's budget is presented and discussed in the legislature. In a representative democracy, the government cannot spend or raise money without authorisation of Parliament, i.e in principle without people's sanction. It is only after this stage that the budget becomes a law. The process entails discussion and eventual adoption of the executive's expenditure and revenue proposals and decides to approve, amend or reject them. The exact form of approval or otherwise may differ from country to country. In parliamentary democracies across the world, the role of Parliament in the budget process is diminishing. Infact, it is common for the budget proposals to not be discussed properly in Parliament. It is important to strengthen the role of Parliament in this regard to make the budget process more accountable and responsive to the needs of the people at large, particularly the marginalised sections of population.

The legislature: The legislature is the primary institution responsible for enacting/ approving the budget at a formal level. The stage begins with the submission of budget-expenditure and revenue proposals - by the executive. This is followed by discussions on the various proposals which might involve general vote on the proposals and in some cases considerations by various committees. Under the parliamentary system, more often than not, the space available to make substantial changes in the budget is very little. Congressional system provides for greater scope for amendments and changes in the executive's proposals. The process of budget enactment in the legislature involves a great deal of debate and discussion and therefore, presents important opportunities for civil society engagement. The legislature also, by approving the report of audited accounts, closes the budget cycle.

Scope for CSO intervention: Budget is the most important policy tool of the government. It embodies socio-political and economic priorities and fiscal targets of the government. Any attempt to influence public policy to be effective needs an engagement with the budget. For civil society organisations, the crucial opportunity to engage with the budget is when the budget expenditure and revenue proposals are presented in Parliament. This is the first time budget is made public and submitted for legislative scrutiny. This can be effectively used by the civil society organisations for media and advocacy campaigns. The civil society organisations can form informal channels of communication with the legislators (legislators outside the ruling party in particular), provide them with relevant information on budget and associated issues and encourage them to raise questions regarding the government priorities reflected through the budget. In this way, the various civil society organisations can attempt a reprioritisation of government's budget.

This is also indicative of the fact that legislative scrutiny is the most crucial opportunity present to the civil society organisations to influence the budget. Parliamentary scrutiny of the public expenditure can be carried out in two ways-control and scrutiny before appropriation and control after appropriation. The former is carried out through the debates and discussions in Parliament, cut motions etc. These debates are usually short and address content of the budget very superficially and therefore are largely ineffective. The presentation of the budget is followed by a general discussion on various aspects of the budget. The house is then adjourned and during the intervening period, demands for grants are considered by various select committees. These committees report their observations within a specified time period. After the session resumes, individual demands for grants are discussed along with the reports of the various standing committees. The house discusses and votes on the various demands for grants. It is at this stage that cut motions are proposed.

The Parliament on the whole lacks the institutional capacity to undertake a thorough and comprehensive scrutiny of the budget. More often than not, the members lack the necessary expertise to comprehend and evaluate the budget document. Most of them cannot understand the meaning and implication of the figures mentioned in the budget for the lives of the people. As Bhanu (2007, p.1080) states, “departmentally related standing committees are microcosms of parliament. Deliberations in these committees are not closed process. The public can put up submissions or memorandums that can be heard before the committees. The committees need to enlarge these practices while discussing the demands for grants so that people’s concerns can be accommodated in the reports to parliament”.

Budget Execution:

Budget execution occurs only after the budget is enacted by the legislature. Governments across the world have different mechanisms in place to ensure that the actual expenditure adheres closely to the budget. In most of the cases, the Ministry of Finance exercises a strong central control, reviewing allocations and approving major expenditure. In practice, the actual expenditure, more often than not, deviates from the allocations as delineated in the budget. The deviation can result from conscious policy changes. It can also be attributed to changing economic conditions. However, these deviations or differences between the budget as it was enacted and budget as executed cannot be very large. Large gaps between budgetary allocations and actual expenditures will be reflective of a poor budget system, making it difficult to execute the budget as it was enacted.

Implementing Agencies- Line Ministries/Spending Departments:

The line ministries or spending departments tend to be divided on a sectoral basis (health, education and so on). They are responsible for the planning, management and delivery of public services and the preparation and management of agency budgets. Their mandate is to implement central government policy, and their budgets are allocated on a discretionary basis under Cabinet leadership and Parliamentary authority. These departments are the key locations of budget execution.

State and Local Governments: State or provincial government and district or local governments are different from line ministries, in that, they have politically and constitutionally devolved authority to manage a given set of functions. They are also politically accountable to the electorate. They receive resources from the Centre which might be discretionary or as in the case of many countries in the form of constitutionally defined entitlements. The resource allocation is determined on the basis of a number of criteria- scale (population), need (level of poverty and infrastructure development) and merit, the last being assessed on the basis of bureaucratic efficiency. The last criteria

can have the effect of rewarding those States which already perform well on a set of specified criteria. Countries with a federal system of government have three dominant levels of budget authority-Centre, State and local. This multi-level system brings, contends Elson, “multilevel systems of allocation, discretion and governance” (ibid, p.10). Developing countries like India, Pakistan have this kind of structure. The discretionary authority available to the local government to raise their revenues and spend on priorities determined by them creates challenges when institutions of self governance are still under development. While some challenges have to deal with capacity constraints, others are concerned with developing a genuine culture of democratic decentralisation with the central government genuinely trying to provide autonomous space for decision making to the lower levels of government.

Scope for CSO intervention: The budget is executed by the executive and there is little scope for non-government organisations to monitor the status of expenditure unless if the executive releases reports on the status of expenditure. This, notwithstanding, many non-government organisations do undertake independent monitoring and evaluation which would result in greater adherence to the budget and reduction in corruption/mismanagement of funds. They can also evaluate quality of spending.

Outcome Assessment and Reporting- Audits and Performance Evaluation

This is the last stage of the budget cycle and entails activities that ‘aim to measure whether there is an effective use of public resources’ (Dignity Counts, 2005). According to Elson, “The audit function is responsible for verifying compliance with the budget law and procedures regarding the use of public funds” (op.cit,p.12). The fiscal activities undertaken by the government are usually subject to review and assessment by an independent body, such as the audit institutions. Also for better monitoring and evaluation, the executive, in a number of instances, reports to Parliament about various fiscal activities undertaken in the past fiscal year. Evaluation and auditing functions facilitate legislative oversight function and are integral to any sound public expenditure management system.

Scope for CSO intervention: This stage presents an important opportunity to the non-government organisations. The audit reports usually reveal the various instances of mis-expenditure along with various other irregularities like the ones involved in procurement. By obtaining such information and publicising it, it can put pressure on the executive to function more efficiently and effectively. This can help enhance the accountability of the government as the adequacy of the response to the various irregularities can reveal government’s commitments to their goals. NGOs should facilitate wide circulation of these documents for them to be used by the people and civil society organisations.

(b) Common Problems with Budgeting:

Each budget cycle has several stages and each stage has its own set of issues that impede the smooth operation of the cycle. In order to achieve the intended outcomes from the budget, an efficient budget system is needed. The developing economies are particularly vulnerable to various macro-economic factors such as narrow tax base and limited capacity to absorb external shocks that make it difficult for the expenditure to comply with the budget outlines. While a lot of factors causing the deviance is outside the purview of national economies, there are other factors resulting largely from poor budgeting practices that exacerbate the problems mentioned. Most of such problems emanate in the executive and weak institutions-legislature and audit - and only worsen the situation. On the contrary, a strong and independent oversight by the legislature and the audit institutions can help, curb these problems. The Auditor General can lack independence and political clout to undertake investigations that might reveal financial management and corruption. The problems can be overwhelming and more often than not demand systemic solutions. Many countries are, therefore, about to undertake budget reforms.

The IBP guide to budget analysis (2001) provides a useful account of common problems with budget processes in developing countries, which include the following:

- Difficulties in making accurate macro-economic projections due to vulnerability to external shocks and dependence on erratic revenue flow;
- Lack of independence from political control of the audit function;
- Lack of accurate budget;
- Lack of information on socio-economic trends and conditions;
- Weaknesses in the capacity of the legislature to hold the executive accountable due to lack of information and access to technical skills.

Without an effective information system, the relationships of accountability on which a system of public expenditure management relies cannot function well. An interesting point is made by Elson in this regard, is that most of the literature dealing with budget processes and its problems works with an implicit assumption that “there already exists a broad social consensus on the desirability and [existence] of a unified, comprehensive national system of public expenditure management, [however ineffective or degraded]” (ibid, p.14). It is important to be aware that this is usually not the case. In a number of countries, particularly the transitional economies, there is no tradition of a consolidated public expenditure management system. The literature also assumes that the state is co-existing with a market economy, and implicitly identifying its roles vis-à-vis market interactions and that some form of democratic, legitimate authority guides policy making and implementation. There are many contexts where one or more of these assumptions do not hold true. Elson contends that in several such contexts, “generating a public consensus

about the nature and the role of the state rather than establishing a public expenditure management system is the real challenge” (ibid, p.15).

(c) Politics of Budget Formulation and Execution:

An understanding of the various budget processes is incomplete without comprehending ways in which politics and power relations shape the bureaucratic processes involved in public expenditure management. This is of particular importance if the question of transparency, accountability and citizen participation in the budget process is being approached from a rights perspective. The objective of enhancing citizen participation in budget processes is to achieve equitable outcomes in the allocation and distribution of resources that is accomplished through the budget. But while the aforementioned objectives are recognized as important, their realisation remains a huge challenge. To achieve these objectives, apart from technical solutions, concomitant changes in the political processes are required.

“Studying politics of the budget process essentially means examining the ways in which the distribution of power within that process affects the subsequent distribution of public resources” (ibid, p.22). In order to examine ways in which power can be seen to influence the budgetary process, Elson points out that, power needs to be studied in two important ways. The first way is to see power as it manifests in formal structures and institutions. Power must also be looked at as “informal incorporation of dominant norms and values into information systems, the legitimisation of knowledge, operating procedures and bureaucratic practice” (ibid, p.34). Following from these two conceptions of power, we need to see it manifesting in the budgetary process-formulation and execution-in two important ways:

- Inclusion/exclusion or proximity of certain groups/social sections in the decision making process.
- Norms and values expressed overtly through the statement of purpose, or implicitly rooted in the various assumptions and priorities informing the process, structure and content of the budget.

In the present situation, the existing balance of power-be it social, economic and political-it is highly unlikely that the distribution of resources through the budget favours the excluded sections of population. It predominantly favours the social, economic and politically powerful sections of population. The present system also resists sharing of information with the population at large or including either the disadvantaged sections of population into the policy making process.

The composition of the elite in every economy or society is different. The elite in India has been identified as being constituted by the bourgeoisie, the *kulak* (farmer) capitalist and the bureaucracy. This composition, of course, varies across countries. In some of the countries in South Asia, Pakistan being the most instructive example, the military is a powerful stakeholder in this process and therefore, an important group that influences policy outcomes through the budget. An attempt to understand the politics of the budget process, therefore, entails an understanding of (a) the formal structure of roles and responsibilities within the budget process and (b) the formal rules governing the decision making, political choice and accountability within the process of public budgeting. At the same time, it is also important to have knowledge of the networks of stakeholders that possess the power to influence the budgetary process, incentives for actions for the various officials-the political executive and the bureaucrats-during the budget process, both in the formulation phase and during its execution. These incentives can be both overt and covert, i.e. the power or the ability to exercise discretion available to the bureaucrats. The rules and norms-both explicit and implicit-must be discerned in order to have a comprehensive understanding of the process.

Focus, purely on factors (a) and (b) would mean a technocratic understanding of the process and produce procedural solutions like strengthening opportunities for a more transparent assessment of the process. In contexts where the larger political ethos is not antagonistic to the furtherance of transparency and accountability, this approach could prove to be satisfactory. This approach, however, is inadequate in most situations, particularly in contexts where the budget outcomes are skewed in favour of select sections of the population. The stakeholders that influence and determine budget allocations exclude, largely, the interests of the disadvantaged sections during the budget formulation process. It is important for a comprehensive understanding of the budget process that the underlying power dynamics that shape the process, structure and content of the budget must be understood and taken into account when using budget as an entry point for promoting policy change and improved implementation.

The attempt to assess the incentives operating within the budget process might run into overt and covert resistance by those involved in the process. The central budget office is usually closed and defensive. The incentives might involve practices that are either formally illegal, or would be perceived as unethical if publicly revealed. To develop a public account of this level of budget formulation is therefore, a challenge and involves complex negotiations with key stakeholders.

In a centralised budgetary process, the various implementing agencies seek to increase their respective budget allocations by making a case in their bid for resources. The budget office in the Ministry of Finance manages the contest between competing claims, and bring

them down to convenient levels. The final decision lies with the cabinet and it usually takes place according to certain rules and norms that remain more or less consistent. These include the previous year's allocation to the implementing agency which is in fact, treated as a benchmark for the contest for resources. The implementing agencies simultaneously refer to the policy commitments of the government to demand additional resources. Many a times, the budgets of various spending departments/implementing agencies is determined by particularistic factors like the political clout of the ministers to effectively argue the case for resources for their respective ministries.

Diane Elson using Prescod's account of the politics in Jamaican budget formulation and execution contends that many a times:

“consistent under-expenditure on the capital budget in the social sector is an outcome of the budget practices and procedures rather than overt political manoeuvring. Insight into the politics of the budget process may require such detailed understanding of procedures which despite appearances of technical neutrality can embody asymmetrical power relations and hidden values”(op.cit,p.25).

Trends in budget execution consistently demonstrate that social sector suffers more than other sectors through various cuts that are made during the execution phase. Elson indicates that the macroeconomic considerations do not just determine the initial overall resource envelope for the budget. In practice, the releases to the line ministries are determined on a month to month basis with macroeconomic considerations in mind and in case cuts are required to be made, more often than not, they fall on the social and community services category. A consistent bias is visible against social sector in the process of budget execution. She contends that priorities expressed through the budget, therefore, need to be contested throughout the process of formulation and execution, because of the biases against social sector expenditure (ibid).

Problems of leakage, corruption and distorted priorities are big hindrances in the process of strengthening the poverty focus and realisation of rights in the process of budget execution. “The networks of stakeholders who benefit from untransparent procedures are so diverse and multifaceted that it may seem inevitable that any attempt to initiate real change will be bound to fail”(ibid, p.27).

There is politics of competition between geographical units for access to budget resources. The allocation of resources to different geographical units is determined on the basis of criteria of scale (population), need (numbers in poverty, level of social infrastructure provisioning) and performance (bureaucratic efficiency, competence). Elson (2002) argues that the system of determination and application of these formulae, the process of

negotiation for resources is far from transparent. Different regions can lobby for greater allocations both through overt and covert means. Greater transparency and openness in the system of redistributive equalisation between the richer and poorer regions is very important and can lead to an increased pro-poor, gender responsive and equitable focus in the budget.

Summary points:

- The budget process is cyclical and is characterized through the functional stages (formulation, enactment, execution and evaluation/audit).
- The time frame for the budget cycle (beginning with the preparation and concluding at the finalization of the accounts) is usually three years.
- The budget process needs to be clearly linked to the overall policy and planning process.
- The various key stages of the budget are the responsibility of different departments and ministries.
- The budget cycle is supposed to be a 'planning cycle' wherein the process of monitoring and evaluation must inform the formulation stage of the cycle.
- The budget is a document that includes government's expenditure and revenue proposals, reflecting its policy priorities and fiscal targets.
- The formulation stage takes place almost exclusively within the executive branch of the government.
- The second stage of the budget cycle occurs when the executive's budget is presented and discussed in the legislature.
- This is the last stage of the budget cycle and entails activities that 'aim to measure whether there is an effective use of public resources'.

An understanding of the various budget processes is incomplete without comprehending ways in which politics and power relations shape the bureaucratic processes involved in public expenditure management

(7) Impact of 'extra-procedural' factors on Budget Work^{1#}

Renzio and Krafchik (2007) mentions a number of factors that shape budget work. The factors have been categorized as internal and external factors. The former includes factors that are beyond the control of the budget groups. These include legal and institutional framework, political environment, literacy rate and interest of the general population in budget issues. The latter include the strategies that are used by the organisation, its

1 # In the remaining sections the term budget work has been used instead of budget analysis for these deal with generic issues concerned not just with budget analysis but with a larger body of work concerned with budgets

relation with the other actors, including the government, media and other civil society actors. The funding agencies also play an important role in shaping the outcome of any budget initiative and the manner in which they are able to influence public policies.

(A) External Factors

(1) Political Context:

The various case studies help us understand the important role in shaping the outcome of any budget initiative. IDASA, IBASE and FUNDAR operated in democratic regimes that had come to replace previous repressive regimes. The democratic regimes placed high premium on the need for open, transparent and accountable political and financial system. These examples confirm the importance of democratic political system and civil liberties for undertaking budget work. But there are exceptions to the rule as well. Brazil's experience indicates how the existence of a democratic regime does not ensure the success of budget work. Since budget work challenges the allocation and distribution of public resources, it might face considerable hostility from all those who have vested interests in perpetuating an inequitable social and economic system. Uganda's experience with budget work is an example of the fact that budget work, sometimes, might also succeed in non-democratic and non-transparent political contexts. Budget groups, therefore, need to constantly monitor the political context and adapt its strategies accordingly. "But they must", asserts Renzio and Krafchik, "constantly substantiate their work with rigorous research and work in collaboration with other actors" (ibid,p.12).

(2) Legal and Institutional Framework:

To operate effectively, it is important for the budget groups to understand the legal and institutional framework in which the budget is formulated and implemented. This includes the various processes that constitute the budget formulation and rules governing access to budget information. The budget cycle in various countries is of varied duration and therefore the opportunities available to civil society actors for intervention in the budget process are also varied. Complete knowledge of the various stages of the budget cycle is the only way in which civil society organisations can equip themselves to intervene effectively at stages wherever it can. Also, the rules determining the budget amendment procedure are varied allowing limited scope for changes in the budget.

Knowledge of these rules and laws is important in assessing the opportunities available for intervention, and in deciding the strategies for the same. Also, while planning the intervention in the process the civil society budget groups must have complete knowledge of the relative power of each of the actor in the process to influence any kind of change. In a number of cases, for instance in Mexico, the President has an extremely important role in the budget process. In other cases, for example in Croatia, South Africa and even in India, Parliament has an extremely limited role to play in the budget process with limited or no amending powers.

Apart from the knowledge of the relative power of various actors involved in the budget process, the other rules and procedures determining the process of public spending like decentralisation can shape significantly the opportunities available for civil society intervention. An important example that can be stated here is that of Uganda and Brazil where civil society actors decided to focus on local budgets due to decentralisation of government resources to the local level governments.

(3) Rate of literacy

The presence of well-educated, active citizenry makes the job of the civil society budget groups easier.

(B) Internal factors:

The civil society groups involved in budget work are of varied nature, ranging from research and policy institutes to grassroots movements. They all share certain long term objectives like poverty reduction and socio-economic empowerment of the people. These groups have a number of commonalities. The core of their activity is the provision of timely, credible and accurate information on government budgets. Advocacy efforts must be supported by rigorous research. The accuracy of information provided by the budget groups is important to ensure credibility of the information. The budget analysis must be based on as Renzio and Krafchik puts it, “hard and undisputable evidence”(ibid,p.15). It is this commitment to rigorous research that makes them successful as is evidenced by the various case studies. It is important for the organisations to make budget work relevant to their overall mission and objectives rather than developing it as a separate line of work.

(1) Capacity:

Budget Analysis requires technical skills that are not easily available. Various successful budget groups have managed to acquire analytical expertise in analysis of the budget from a pro-poor perspective. They use a variety of strategies to build internal capacity. While acquiring the requisite expertise and skills is a big challenge for any organisation, retaining skilled capacity in the organisation is a bigger challenge. Organisations have to use a number of strategies to prevent the skilled personnel from leaving the organisation. These include health and pension benefits, creation of stimulating and engaging work environment & commensurate remunerations.

(2) Dissemination Strategies:

It has already been stated that effective and timely dissemination of the findings of budget analysis carried out by the budget groups is dependent upon the manner in which dissemination and subsequent advocacy is carried out. The key constituencies that the budget groups target are legislators and the executive, media and other grassroots organisations. The government officials, more often than not, are interested in rigorous

and substantial technical analysis. On the other hand, media and grassroots organisations would prefer the same analysis to be presented to them in a manner that is more accessible and comprehensible. The key findings and observations of the analysis, in the latter case, must be presented in lucid and easy-to-understand language, conveying to the layperson the meaning and implications of these findings for their lives. Parliamentarians, on the other hand, would prefer the information to be presented along with the context of the research. This would facilitate their attempt to influence the executive. As Renzio and Krafchik contend “the information presented must, most certainly be, timely, diverse, and clear. The budget groups must carry out the dissemination making sure that the stakeholder gets enough time to go through the findings and use them in an effective fashion”(ibid,p.18).

(C) Advocacy and relationship with the other stakeholders:

(1) Other Civil Society Organisations:

The most important determinant of success of any budget accountability initiative is the relationship the budget groups develop with other stakeholders, i.e. the executive, the legislature, media and other civil society actors. It is only in collaboration with these actors that the budget groups, using various tools and strategies, can attempt to influence the policy process. In many cases, the success of any budget initiative is ensured through its participation in a wider coalition. The budget groups in several cases, by providing technical analysis, have formed the foundation of the campaign. Fundar’s role is a case in point which provided the skills of budget analysis and financial auditing to interpret key documents providing the campaign with crucial evidence. A number of times budget groups form critical links with academia in order to facilitate technical analysis and policy research around budget issues. IPF, a CSO, benefits a lot from the close relationship that it has developed with the academia. Other CSO’s such IBASE, UDN and FUNDAR have explored this engagement in a limited way.

(2) Media:

The next important stakeholder that the budget groups closely work and collaborate with is the media. Government takes media reporting of any public issue into account before taking a decision on these issues. Writing columns for various newspapers and usage of local radios are some of the ways that the budget groups use for communicating their message. Budget groups can develop a reputation of an authoritative source of information on issues of budget and public spending for the journalists. In case of Disha, IBASE and IDASA lack of clear media strategy has led to limited impact of their work.

(3) Executive:

The relationship between the budget groups and the executive is extremely crucial since it is the final organ of the state that the budget groups aim to reach and influence. This

relationship is not straightforward but rather complex. More often than not, policy makers are not interested in improvements in transparency and accountability as far as the issue of allocations and utilisation of public resources is concerned. Establishing effective means of communication with them is extremely crucial for civil society organisations working on budget work and is a necessary component of effective budget advocacy. Budget groups need to identify the level of government that needs to be approached. They also need to identify some of the like-minded and sympathetic officials who can be approached in the initial stages with their findings and recommendations. Secondly, the budget groups need to use both formal and informal channels creatively to approach the government officials. It is also important for the budget groups to determine the manner in which the information is going to be presented to the government officials. The group can attempt to influence the policy makers by convincing them of the recommendations, supporting their analysis and the subsequent findings with substantial evidence. The government must be convinced of the accuracy and credibility of the findings. On the other hand, civil society budget groups could adopt a confrontational approach. A careful analysis of the situation is required before any such decision is taken. The IDASA case study provides us with an important example in this case. They resisted from adopting a confrontational approach right from the beginning and instead attempted to build sustained channels of communication, presenting the findings along with substantial evidence. A range of such strategies were used to influence the government officials.

(4) Legislature:

The legislature and the budget groups share the important function of holding public officials accountable during the budget process. While the budget groups need “advocacy channels” as Renzio and Krafchik put it, “the parliamentarians need research and advice to participate effectively in the parliamentary debates” (ibid, p20).

(8) Impact of Budget Work

There is widespread skepticism, particularly among the government officials, about the relevance of civil society engagement with budget. However, if we take a look at the experience of various civil society budget initiatives, we can conclude that civil society budget work has indeed had a significant impact. Civil society budget work has led to a definite improvement in the level of budget literacy and people’s engagement in the budget process. There is a significant improvement in the level of information on budgets and the implications that they hold for the people at large, both in terms of quality and quantity.

There is ample evidence to indicate that budget work in various countries has led to improved budget policies, as can be seen in the case of budget work in Mexico which led to increased public spending on reproductive health. Another example of this is increased

budgetary allocations towards the wellbeing of the more vulnerable sections of the population, e.g. children in South Africa, for indigenous people in India. Further, there has been an improvement in quality of expenditure as well.

It is important to acknowledge the role that civil society budget work has played in improving the capacity of the legislators and the media to engage with the budget process more constructively. With the help of various budget groups and information provided by them on various issues, legislators participate in the budget debates in a more informed manner.

(a) Impact on Budget Awareness and Literacy:

The budget groups in most instances are confronted with a general lack of awareness on issues centered on budget and public expenditure. This rather rampant lack of awareness is regarding both the process of budgetary allocation and expenditure as also the content of the budget. People at large, including parliamentarians and journalists, are ignorant of the relevance and implications of the information contained in the budget. More often than not lacking in the necessary expertise, they are ill-equipped to process and understand the information contained in the budget. Most of the budget groups, therefore, invest considerable time, effort and energy in raising the level of budget literacy among the people, especially as already mentioned among parliamentarians and mediapersons.

This is pursued through providing educational material, training and discussion forums on budget issues. A number of them have produced informative budget guides informing the audience on a range of issues including processes of public expenditure, various actors involved, the procedural and extra-procedural factors shaping the process through various stages. These budget guides are usually written in a lucid and engaging manner and are coupled with training and discussions to facilitate a better understanding of budget issues. In an effort to spread budget literacy, civil society budget groups try to link the rather complex sounding macroeconomic issues to the everyday experiences of people. This helps people to relate these issues to their lives and problems and understand the relevance and implication of budget in their lives.

(b) Impact on the Availability of Budget Information and Budget Transparency:

The most important hurdle faced by civil society actors interested in engaging with the budget is the lack of access to information on budget. Civil society budget groups have played a significant role in collecting budgetary information, interpreting and analysing the collected information and disseminating the output. They have increasingly established themselves as sources of independent and accessible information on budget. The budget

groups apart from providing the basic information on budget regarding the allocations made towards various sectors also analyse and interpret this information, informing people of the implications that it holds for them.

An interesting example is that of Disha in Gujarat. Lack of access to information was severe in Gujarat. The budget was not released to the public; only summary features of the budget were mentioned on the website. Disha's request for budget information was rebuffed by the government officials and the team was forced to approach the members of the opposition who had copies of the budget speech. They then undertook simplification and interpretation of budget information, facilitating not just demystification of budget but also its analysis from a pro-poor perspective.

It must be noted that even though the government is open to sharing information regarding the budget, it might be reluctant to reveal sensitive information. Once the information is available, the budget groups simplify and collate the information in a manner that is more accessible to facilitate its usage by the other civil society actors. IDASA in South Africa analysed the budget to assess the allocations made towards children, the adequacy of the allocations and highlight the shortfalls therein. It also compared the allocations made with the promises and commitments made by the government for the realisation of social and economic rights of the children. Similar initiatives have been undertaken analysing the impact and implications of the budgetary allocations for women and tribals.

This effort would be incomplete without advocacy efforts aimed at the effective dissemination of the information to the various actors interested in engaging with the budget process. These may include other civil society actors, media, and parliamentarians. A variety of strategies and methods are used for effective dissemination of the information, ranging from the print and electronic media, community radio, publications etc. IBASE in Brazil has transferred the entire budget information as online database. Most groups have to collaborate with other civil society groups working with various sections of the population to reach various constituencies more effectively and raise their level of budget literacy.

(c) Engagement in the Budget Process:

Civil society budget groups facilitate the engagement of broader civil society groups, coalitions and actors in debates centering on issues of budget and public expenditure by providing specialised knowledge and skills involved in analysing and interpreting the budget information and presenting it in an easy and accessible format. IDASA generated awareness on the new financial management legislation since it had a number of technical components. Budget groups can facilitate informed participation of legislators in the

budget debates providing them with requisite information and skills to participate more actively in the budget debates. This information and analysis helps them ask appropriate and relevant questions and holding the executive accountable. Disha's work provides an instructive example in this case who have worked relentlessly to enhance the role played by the legislators in the budget process. Finally, budget groups help improve the quality of financial and budget reporting in the media by providing journalists with the results of analysis and influence the media coverage of issues related to public spending. IDASA, FUNDAR and Disha have paid systematic attention to the work with media.

(d) Budget Allocations:

The experience of various budget initiatives provide us with ample evidence indicating the impact of budget work on allocations in favour of the marginalised sections of population. In South Africa, the allocation towards the welfare of children improved significantly through the efforts of IDASA. In Mexico, for instance, the allocations made for the programmes aimed at improving maternal health improved significantly through the efforts of FUNDAR.

(e) Budget Results:

Budget groups are increasingly attempting to diversify their strategies and tools in an attempt to move beyond analysis of allocations to monitoring budget implementation and service delivery.

(f) Budget Accountability:

The role of the budget groups can be distinguished between ex-ante and ex-post accountability. In the latter case, decision makers are questioned about the various decisions and actions taken vis-à-vis public expenditure by the legislature and public oversight agencies. This is a more familiar method of holding public officials accountable. In case of ex-ante accountability, decision makers are interrogated about their decisions before these have been implemented and carried out. The questioning of policy makers about the budget priorities by the legislators during Parliamentary debates is an example of ex-ante accountability. In most of the cases, the legislators have limited powers to amend the budget in any significant way. If, however, the constitutional powers do allow the legislature to amend the budget, it can be seen as an ex-ante enforcement of accountability. Budget groups attempt to hold the public officials accountable through both these forms of accountability. They can either attempt to influence the policy makers at the formulation and approval stage or analyse the budget after it has been approved from a pro-poor perspective.

Budget work also facilitates citizens' participation in the budget process. Citizen engagement with the budget process has been limited and governments have usually been reluctant to extend opportunities for participation to people. The members of the executive branch of the government are considered to possess the requisite expertise to take decisions regarding the allocation and utilisation of public resources. The legislators and the people at large are not considered competent enough to engage with matters related to public expenditure.

Budget work, contends Robinson (2006.p.12) has a definite "potential to deepen democracy by strengthening accountability, fostering transparency and encouraging participation". The budget groups might have differences of perspectives and organisational structure, but they all share some fundamental similarities. They all share commitment to social justice and upholding the rights of the vulnerable sections of the population. This is evident from the social groups that are accorded priority in their work like dalits, adivasis etc. The three important components that are integral to any budget initiative are information analysis, advocacy and capacity building. Most of the budget work centres on national and State budgets and only in some cases local government budgets are scrutinised.

(9) Limitations of Budget Analysis:

There are considerable achievements of the budget group but three limitations to any budget initiative must be mentioned. It has been noted that the improvement in budgetary allocations brought about by the work of budget groups constitute only a small percentage of the overall spending. Also, there are structural and procedural limitations built into the budgetary processes in a number of countries. This limits the possibility of major changes through the efforts of the budget groups. Legislators and civil society groups have limited powers to influence the budgetary priorities, allocations and policies. For a number of such structural and procedural reasons, small adjustments in overall budgetary allocations and better implementation through, rigorous budget analysis, constant expenditure tracking and monitoring fund flows is the likely outcome of the budget initiatives. Major enhancement of allocations in favour of the poor and marginalised is therefore an achievement and some of the case studies have indicated that through constant efforts, it is indeed a possibility. The challenge is to determine strategies to replicate these efforts in other places and contexts.

Tool 2 - Social Audit:

The next tool under consideration is the social audit, which seeks to streamline development interventions through transparency and accountability in public expenditure. It has been successfully used by the community-based organisation Mazdoor Kisan Shakti Sangathan (MKSS). The social audit methodology described in this manual is derived from the MKSS movement, which demonstrated that citizens' participation in public expenditure management can be brought about through access to information.

MKSS organises *jan sunwais* or public hearings to garner focus on issues of public expenditure involving the people, members of government and civil society. These forums have had a tremendous impact in fighting corruption and ensuring accountability from public officials.

Social audit is an innovative form of community engagement in monitoring services through collective scrutiny of public funds. It strikes right at the heart of practices, which preserve the powers and privileges of civil servants and politicians, secrecy in public accounts, the use of public office and access to funds for private gain.

It is an audit from the receiving end of the public services. The citizens assess

whether funds arrive at the site of public expenditure without leakages, are spent on projects allocated for and if the expenditure has been appropriate. The latter assessment entails looking at the relevance and impact of the spending priorities in the services. Such local level auditing helps citizens gain awareness about the work being done by the government, its spending priorities and gauging the impact and relevance of its policies. It allows people to participate and influence policy and planning. Micro processes involved in public expenditure are studied and gaps in effective usage of resources are identified through the social audit.

Corruption is a major obstacle to efficient implementation of government schemes but several other factors could dilute or even dissolve the programme. "Lack of knowledge, wrong perceptions, bad management, and absence of coordination plus, unforgivably, an



apathy and indifference down the line towards the wage seekers contribute in varying measures and block achievement of the intended objectives” (Aakella and Kidambi, 2007, p.5). “It emerges that corruption is verily in the fabric of our society. To root it out would require untangling of the tangled webs and putting a flashlight on the micro processes of public programmes, like a social audit does, and deal with each part. Placing details of the programme in the public domain, taking the information down to the primary stakeholders, discussing the non-negotiables and implementation details with all stakeholders on a common platform and holding officials accountable for their work, bringing individual issues to the forefront and forcing the system to take cognizance – all of this constitutes a social audit process. In an ideal setting the social audit would infact ensure transfer of power... to the beneficiaries of the scheme” (ibid).

Social audit and the RTI campaign have not just been able to question the rather opaque internal accountability mechanisms in governance but also to work out mechanisms to help people access information and interpret it. Social audit reveals the allocated money and expenditure gap, helping to identify reasons behind leakages and to expose impractical norms in development programmes that are largely products of a closed, top-down system of implementation.

In theory, no public official is unaccountable. There are checks and balances on the functioning of public officials, but the power to review and audit the functioning of government offices vests with special audit agencies, the judiciary and the legislature. People have rarely had a role in this process and their non-participation meant minimal transparency/accountability of public officials. Social audit and RTI underscore people’s role in assessing and monitoring the planning and implementation of public projects. Social audit however does not just audit accounts; it examines the objectives and relevance of projects undertaken for the people. It therefore tries to include people in formulation and implementation of policies.

Social audit acts as an instrument to facilitate people’s participation in governance and helps establish a symbiotic link between ethical and democratic practice. It also tries to open the doors of participation in governance, giving individuals and collectives the right to ask questions and demand answers from the establishment. It is a step towards shifting the controls from the ruling elite to the people, where the disadvantaged establish their right to livelihood and good governance in a democratic set-up.

THE METHODOLOGY:

Step 1: Identification of the problem

The first step is identification of specific problems that people face in their interaction with the public authority in question. These include corruption, misappropriation of funds, wrongful or arbitrary exercise of patronage or power, exploitation or acting in favour of the powerful as opposed to the principles of justice, exercise of power that results in violation of rights of the people, exercise of power to take decisions that adversely impact the lives and livelihood of people without consulting them and failure to perform their duties.

Step 2: Identification of relevant information

The second step is identification of relevant information. The need for accessing government information led to the movement for social audit of public records and the Right to Information. It finds its roots in the MKSS struggle for payment of minimum wages to those employed in public works projects in rural areas of Rajasthan. During the course of the struggle, MKSS realised that “*official secrecy was the main obstacle*” *in accessing public records necessary to establish legitimacy of the claims of the workers. The link between information from public records, livelihood and basic socio-economic rights of the people fructified and ‘Right to Information’ became the rallying call of people eager to secure their right to a life of dignity and livelihood.*

It also became clear that any viable alternative has to be based on procuring, analysing and presenting existing facts before the people. The RTI campaign worked on the premise that a democratic set-up does not allow withholding of information from the public, who have the constitutional rights to demand information or take copies of documents related to decisions taken in their name.

The right to information is inherent in the fundamental right of every citizen to life, liberty and expression without which democracy is unimaginable and social audit is a means of collectively probing and understanding this information instead of it being the exclusive preserve of any single person, power elite or institution. Further, this right should not simply be a device for management of resource distribution. Its importance must be underlined to facilitate enhancement of public space for citizens to engage in effective dialogue with the state to influence its policies, spending priorities and to hold it accountable.

The MKSS struggle demonstrated that RTI is not just a part of citizens' right to freedom of speech and expression but also right to life and liberty. It was needed to secure the right to minimum wages, entitlements under the public distribution system (PDS) and medicines from public health centres. Social audit assumes added significance in the context of democratic decentralisation given that structures and modes of accountability are weakest at the local level – *panchayats* (village councils) and municipal bodies – the executive bodies responsible for implementing developmental programmes and for providing social services to the poor and marginalised.

MKSS employed a range of techniques to secure minimum wages for rural workers. In the absence of redress from the judiciary or executive, sympathetic officials provided information needed by the *sangathan*, as there was no legal entitlement to seek the information. The documents obtained were subjected to collective scrutiny (participatory social audit by the *panchayats*) with the idea of ensuring honest and credible governance to those most affected by the problems in the system. The rules and procedures that public officials must abide by and facts and data relevant to specific problems that need to be addressed must be kept in mind while seeking information. For example, if corruption needs to be reduced in the PDS, the field investigator must be aware of quantity of food grains allotted to each shop, the amount to be distributed and to whom.

Step 3: Procurement of information:

The next stage involved ascertaining whether the categories of information are being generated, by whom and where they can be procured. In the example mentioned above, the information sought can be found in food grains allotment and distribution registers. It is possible that those interacting with the public authorities on a regular basis are unaware of the information required to highlight the problems. They also may not know where to procure the information. A proactive state committed to transparency should actively disseminate such information.

Step 4: Accessing the information:

The next step is accessing the information required/ identified. In several countries, the bureaucracy is extremely secretive about public agency functions and information. Lack of transparency and accountability of the bureaucracy with regard to information on public expenditure increases the possibility of corruption and misappropriation of funds. If an administrative order stipulates that public authorities provide citizens with the information demanded, there ought to be no problems in procuring data/factsheet. However, despite laws to this effect, the real picture is radically different with public officials often evading the release of information. This could range

from outright refusal to the citizens' demands, to finding loopholes for circumventing the legislation. Therefore, systematic identification of relevant documents is necessary. Preliminary fieldwork along with inspection help in identifying documents considered doubtful. The inspection would require people with the technical expertise and knowledge of local conditions. Once identified, certified copies of the documents need to be obtained, perhaps through legal entitlements since administrative orders may be flouted.

Step 5: Scrutiny of information

Scrutiny of documents is the next step. However, the information has to be collated into a comprehensible format before individuals, organisations and the people collectively verify/ scrutinise the documents. This is because ordinary citizens may not have the technical know-how to understand the document. At this stage, complicated information obtained from project records should be summarised in a simple format. The veracity of the information now needs to be assessed. For this, several copies of the project document are made, distributed and explained to villagers who are important sources for verifying the information. The field investigator must have a thorough knowledge about the issue in advance, the problems involved and the manipulation involved in instances of corruption.

Step 6: Audit of information

The next step involves facilitating audit of information for grievance redressal. After having acquired evidence of the instance of corruption, attempts are made to address the problem and redress the grievances of the people. One option is to approach the institutional mechanisms available for grievance redressal with copies of relevant documents. The second recourse is for citizens to approach forums provided under the law for facilitating such an audit. The village community can approach local administrative units having the mandate to conduct/ facilitate such a collective scrutiny of public records. In quite a few cases, the citizens would encounter defunct institutions unaware of their rights, entitlements and mandate. The individual/group can then mobilise the members of the *gram sabha* and conduct a public verification exercise. The *gram sabha* members need to be informed of their rights, entitlements and prevalent malpractices. The information procured and evidence of corruption need to be presented in a comprehensible manner, and individual citizens encouraged to share their experiences confirming the instances of corruption. The third route available to the people is to conduct a public audit by the organised community based on democratic and civil rights. An example of this kind is the 'public hearing' or *jan sunwais* of MKSS.

The methodology of jan sunwai begun by MKSS, is simple, finding its bearings in the desperation and resentment of the people who have for years had to put up with corruption in their everyday dealings with public service delivery agencies. They have usually been the passive victims of the evil of corruption and rarely had any role in addressing it. The public hearings that MKSS organises is on the premise of the fundamental rights of citizens to obtain information regarding all aspects of functioning, acts and decisions, of the state apparatus and seeks to provide a systemic redressal of the problem. The relevant documents of the project/programme to be assessed are procured and verified by the community. It is through this process that the community has gained unprecedented access to “official” information on various aspects of government public works.

It is then verified with information obtainable from local people who have been involved in the public works and at times those who are the victims of corruption in the government project. The local people get equipped to deal with corruption by getting evidence of such instances from official documents. Only then are they in a position to initiate any concrete action against the errant officials. In the past, the people have not been able to take remedial action due to lack of evidence against public officials. The ‘public hearing’ has dramatically changed this. People speak fearlessly and give evidence of corruption and the government officials concerned are called to defend themselves. The public hearings have proved extremely educative for the local populace and their participation in exposing corruption has given them a sense of empowerment.

This is the most important stage of the social audit for it is when the collective scrutiny actually takes place. The other stages are actually preparatory to this stage. Preparation for the public hearing requires extensive dissemination of information on the public works or project to be scrutinised by the affected people. The information sharing is followed by inviting people to participate in the collective scrutiny through jan sunwais. The MKSS experience illustrates that people can be mobilised through creative modes of mobilisation like theatre, songs, dance, wall writings, and pamphlets. These creative methods are derived from their everyday lives, drawing from local idioms and examples, making the idea of participatory monitoring of public funds intelligible and relevant. It also helps simplify the abstract notions of governance and participatory development. At this stage, the nodal organisation might have to face stiff resistance from the power holders, including public officials. The resistance might be both overt (employing violent means) and covert (appealing to caste and clan loyalties).

The most effective *jan sunwais* have been organised by MKSS and exude an extremely festive atmosphere about them. There is also tremendous anticipation among the people about possible outcomes of the day. It is usually an open meeting and a place chosen that is convenient for people to attend. Special efforts are made to ensure that people participate in large numbers. The meetings are attended by representatives of the government, elected public officials, the media and village residents. A panel of eminent citizens of the area is also set up to chair the meetings. *Sangathan* members control the flow of information and conduct of the discussion as depositions made often revolve around corruption and malpractices and might assume ugly proportions if the meeting is not kept in order. The process has a dramatic impact, with people actively testifying against officials they have feared and the latter admitting to their wrongdoing. The impact of public hearings on corruption has been wide-ranging. Some *jan sunwais* have revealed that people listed as beneficiaries of a particular programme did not receive their dues; others show that large sums of money were paid to contractors without the works being done; yet others unveil that workers were paid less than billed in the record books and muster rolls. With the public hearings, it was for the first time that there were systematic reviews of public expenditure carried out collectively by the people.



The *jan sunwai* process proved to be an effective mechanism for making government records on public expenditure available to the public. Kidambi (2008) states that, “jolting the government and administration out of their complacency required a new method of placing our demands. Because repeated complaints and protests had yielded little action, it was felt that the best approach would be to go to the people and ask for justice”.

Used as a tactical forum, the jan sunwai is somewhat like a court, but does not pronounce judgment. In these public hearings, local people can come forward to speak the truth about what they have seen and experienced. It creates more accountability as those participating are from the same village, making the utterance of a false statement less likely. Those who want to speak are allowed to do so after making a request. MKSS has certain rules of conduct for the *jan sunwai*, which makes it a flexible forum. The findings derived from government documents are shared with the village community and its veracity assessed based on their testimonies. There is also a strong emphasis on ethics with respect to the testimonies. Initial assessment is done through inspection of work sites and speaking to the labourers who worked there.

During the course of the MKSS movement, it was realised that comprehension of complex government documents was necessary before these could be questioned. A simplified and special methodology had to be devised if this particular tool was to be used by the common people. They also recognised that without legal entitlements and evolution of strategies to involve more people in the process, the issue would remain localised. Kidambi is of the view that the public hearing has become a common method for addressing the larger issues of hunger, displacement and other rights across the country. The dialectic is never a clean and tidy process, especially since those engaging in it are from completely different paradigms, with truths that cannot always be proven. Yet, there is a need to go beyond clearing the confusion, beyond information, and towards participatory democracy.

The forum elicits response, involvement and participation. Kidambi states, “The forum and the space were used to create a debate and discussion on the issues of corruption, the duty of the state, and the role of the citizen. Ordinary citizens got a public platform. Corruption and broken promises caused anger and unhappiness not merely among the seemingly helpless poor but among people from all sections of society. The obvious loss of ethics in public life made the Right to Information a universally important issue”. The public hearing strategy of the people met with fierce resistance from public officials, elected and non-elected.

When MKSS decided on jan sunwai as a mode of information dissemination and verification, they had a number of apprehensions. There were questions about whether people would turn up at all for the meeting and how much space it would provide for their participation and if it would gain the legitimacy required to deal with issues like corruption. There were also doubts about whether it would provide an atmosphere where people have the courage to openly speak out against those in power. But gradually, the jan sunwai grew into a powerful mode to address the people’s problems. It is conducted informally in the local parlance but in all seriousness and impartiality. It also has a jury of eminent citizens from various walks of life while the local populace constitutes the larger jury. This forum breaks the dependence on the government and the face-to-face dialogue and underscores the need for accountability and citizen participation in public policy and practice.

Jenkins and Goetz rightly contend, “The *jan sunwais* not only exposed the misdeeds of the local politicians, government engineers and private contractors – in a number of cases leading to voluntary restitution – but also demonstrated the potential for collective action among the groups that tend to shun organised political activity.” The amount diverted

through these specific instances of corruption might seem insignificant to many, but the cumulative effect of the diversion of funds is enormous, according to Jenkins and Goetz.

Open and collective verification of records by the community in the public hearings has promoted mobilisation of public opinion to take up organised action against officials allegedly involved in corruption and those refusing to release documents/information for conduct of a social audit of government expenditure on public works and service delivery functions. Public hearings, according to some scholars, have an important educative function: the struggle for access to information challenges the obscurantist and remote culture of bureaucracy and reinforces democratic notions regarding obligations of government officials and elected representatives as public servants.

The instrument of social audit has helped the common people understand the links between their personal lives and the political process of democratic functioning. They came to believe that they could also be part of the process of running the country. The bureaucracy, on the other hand, view it with suspicion and feel threatened by the concept of transparency.

While delineating the methodology of social audit through the MKSS example, this manual also tries to outline extra-methodological considerations that can contribute to successful implementation of the tool. These considerations too are derived from the MKSS experience of using the tool.

During the MKSS movement, there was a sustained attempt to make the “idiom, mode and involvement” of the campaign wider, and for transition from the particular to the universal. The methodology of the tool might not be developed or articulated by the local people themselves. In this regard, civil society actors play an important role in defining the methodology of the tool with active involvement of the people through their inputs. They should also keep in mind the need for constant dialogue, debate and discussion with the local population who are the end users of the tool. It is also important to network with other CSOs working on the issue of the people’s rights so that more and more people are included in the campaign for institutionalisation of social audit and RTI.

There are some important lessons derived from the movement.

The first, as Kidambi (ibid.p.12) states, is: “One of the most powerful tools we have as human rights activists in India is actually the government’s own statement and commitments.[MKSS] has been able to effectively use these expressions of hypocrisy to develop creative methods for demanding accountability”.

The second is that the civil group undertaking such an initiative should make intelligent, innovative and effective use of cultural resources such as song, dance, theatre and national cultural and political practices like yatras, to engage local people in dialogue. Communication in any such initiative is extremely important. It is through the usage of these resources that, “(MKSS) is able to make a direct, symbolic link between the roots of the human rights problem and the local population’s experience with related abuses”. MKSS made effective use of slogans in their campaign. “Slogans are the language of the people and come from the understanding and thoughts of the people themselves. They are succinct expressions that represent not only ideology but also the campaign’s direction, and are used to harness the collective voice of the people attending the public meeting, to help them identify with each other and the issue. Slogans are easy to remember and effective communication tools,” contends Kidambi (ibid, p.14). It is also important to involve people from different walks of life, which lend the campaign credibility.

The reaction of officials also has a bearing on the long-term ramifications of the movement. At various stages in the movement, the officials allegedly attempted to prevent the release of information to the people fearing repercussions. Villagers and activists were allegedly threatened and assaulted during the course of the movement and the local administration refused to register criminal cases or institute proceedings against those whom evidence had been found. It was then that the demand for Right to Information as a legal entitlement became interwoven with the MKSS campaign to secure minimum wages for the rural poor.

The movement made sure that the issues had immediacy and relevance to the local population. “Poor people made a connection among deprivation, endemic poverty, exploitation, denial of participation in institutions of governance with secrecy, opaqueness, and unaccountable governance” (ibid). Access to livelihood, wages, medicine and other essentials inspired the workers and peasants in central Rajasthan to protest against the opaqueness of the local government. The Right to Information campaign of the MKSS is symbiotically connected to an understanding that without information and transparency there can be no genuine participation of the poor in

democracy, no ability to demand and access their rights. There was a careful selection of tactics and strategies which helped MKSS achieve its objectives. “Without the involvement in the local issue, forging the connection with the larger macro issue would have been difficult,” states Kidambi (ibid, p.15). She adds that one of the important reasons for the success of MKSS was its firm belief. “Campaign for human rights must always be firmly rooted in the realities of local people who are affected by human rights violations. The challenge lies in linking of this immediate concern with the root of the problem. [They] were determined that the underlying problems affecting working conditions and wages in Rajasthan... were corruption and lack of transparency.”

Kidambi contends, “It was clear to MKSS members that access to records was a means to challenge the power that lay with the powerful, the influential and the administration. It was also a way to effectively ask for a share of governance. Until that moment, people had been battling a system in which they were discriminated against on the basis of poverty, caste, religion and gender. And yet here was a tool whereby the poor person found a foothold to push the door open and demand transparency from a system accustomed to slamming that door in faces of poor people who asked for their rights” (ibid).

An important lesson derived from the MKSS experience is that the success tactics and strategies that were used by old social movements like hunger strikes depends on the level of receptiveness of the government. The government appears unsympathetic to the fate of those involved due to which there is a need to invent new and innovative tactics and strategies. The objective behind the range of new tactics and strategies was obviously mass involvement and mobilisation through processes such as *jan sunwais*.

Right to Information:

It is only when access to information is a legal entitlement that people can be empowered to control and fight corruption directly. An act guaranteeing RTI means that citizens must have the right to obtain documents connected with expenditures on all local development works. It is through this information that people uncover incidences of corruption and other malpractices.

With access to such information, people would be empowered to present relevant documents before public hearings so that evidence of corruption is verified by the village community and punitive action demanded/initiated against corrupt officials.



As Jenkins and Goetz (1999,p.10) state, “In the process of experimenting with methods of compiling, sharing and verifying expenditure data at every local levels – thus far, in the absence of a statutory entitlement to such information – the MKSS has developed a radical interpretation of the notion that citizens have a right both to know how they are governed and to participate actively in the process of auditing their representatives. The MKSS interest in the right to information arose from its work in the late 1980s and 1990s on livelihood issues, such as the failure of the State government to enforce minimum wage regulations on drought relief works, to ensure availability of subsidized food and other essential commodities through the Public Distribution System (PDS), or to prevent the illegal occupation of government land by powerful local interests. It is particularly these struggles around wages and prices which generated a belief that access to official documents was an essential part of the struggle to demand accountability from local authorities.”

The idea that government decision making should be transparent is not new. A range of factors have pushed the concern with transparency to the centre of contemporary policy



and governance discourse. Transparency came to occupy the importance as a reaction against arbitrary exercise of powers in state dominated economies. It was also a reaction to what Goetz and Jenkins describe as “the secretive processes by which liberal economic policies were introduced” (ibid, p.12).

The link between the concepts of transparency and accountability is not obvious. It is in fact, far from clear. There are a range of meanings that can be attributed to both these concepts resulting in a high degree of conceptual ambiguity. This in turn, usually leads to dismissal of the movement as offering nothing new. But the MKSS struggle and the essential link that it has forged between information and transparent government functioning has reinvigorated the debate on transparency and accountability.

The right to information according to Goetz and Jenkins, “has an undeniably old fashioned ring to it. It is, to use the jargon a ‘first generation’ civil political right, one which elaborates but does not appear to redefine, the individual citizen’s relationship to the state. It is understandable that rights advocates, steeped in the rhetoric of ‘ground realities’, should be less than enthusiastic about something which lacks the immediacy of ground realities to demand ‘second generation’ rights, i.e. transition from ‘Roti, Kapda, makan’ to ‘Bijli, Sadak & Pandi which the state recognizes as right to basic economic necessities along with education and health care. The right to information is too abstract” (ibid, p13). RTI is often considered of little

practical relevance to the poor and marginalised. This bias is, however, unfounded, based on what Goetz and Jenkins (ibid) consider false dichotomy between the ‘political rights’ and ‘resource rights’ or more significantly between ‘formal’ and ‘substantive’ democracy. The evolution of the demand for RTI through the struggle carried out by MKSS has strengthened the impression that the dichotomy is indeed artificially created. MKSS has linked the right to information inextricably to the livelihood issues of the poor and marginalised. MKSS has radically redefined the discourse on RTI in India and located it within the constitutional provision for right to life and livelihood. The assertion of the demand for right to information by MKSS has been rather confrontational – as is evident from its political struggle – and this is an important reason why it has not been pursued by other CSOs involved in service delivery.



Tool 3 – Citizen Report Cards

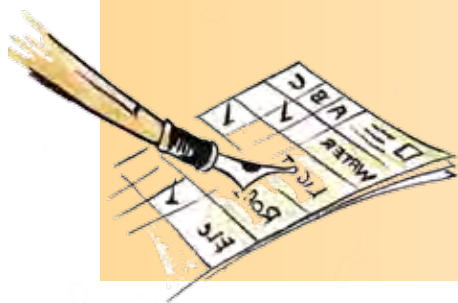
Citizen Report Cards (CRCs) are participatory client feedback surveys enabling quantitative assessment of user perceptions of public service agencies in terms of quality, efficiency and other variables. These instruments create public awareness, prompting public agencies to address the problems pertaining to service delivery and be more responsive to the needs of the people. Citizens are the end users and in an important position to give authentic feedback on the quality and adequacy of the public services. In several countries, the state through its various agencies provides citizens with various services like electricity, water, education, healthcare and transportation.

The citizens interact with providers of these essential services on a regular basis and their organised feedback provides the basis for judging service performance on various criteria. Since the citizens are clients of several services, surveys could also be conducted

for comparing the various services. The CRC ranks the services in terms of overall client satisfaction and specific dimensions such as quality, corruption and so on. The card also serves to articulate the needs and grievances of the people, forming the basis for civil society engagement with the state. This would go a long way towards ensuring accountability and responsiveness of public agencies to the people.

CRC started in Bangalore in 1994 through the initiative of a small group of citizens who were alarmed at the condition of public services in the city. They embarked on an effort to use “organised public feedback” to raise public awareness regarding unsatisfactory public

services in India, on the premise that intervention in the form of collective action would help improve the services. The idea was borrowed from the private sector practice of collecting consumer satisfaction feedback regarding particular goods and services, for improved delivery to better compete in the market with other private service providers.



Before going into the precise methodology of CRC, it is necessary to take a brief look at its important uses. It primarily serves as a diagnostic tool for assessing the condition of public services in a city/ state/country. Client feedback provides the level of adequacy/inadequacy of services and helps identify gaps in service provision. It also helps in monitoring, especially when the service provision is weak, and provides a comparative assessment of various services taking into account variables such as corruption and efficiency and a comparative assessment across various geographical areas, segments of the population and so on.

Another important usage of CRC is assessing the improvement/worsening of services. It helps surveyors evaluate the extra cost citizens/clients have to incur to procure the services in the event of inefficient delivery. Its most important usage, however, is as an accountability tool. It not only builds public awareness about the inadequacies and problems of the service, but also prompts public service providers to improve their services and redress the grievances of the people.

(A) THE METHODOLOGY:

The actual process of conducting a CRC involves a number of steps. These are:

- Step 1: Assessment of local conditions
- Step 2: Pre-Survey Groundwork
- Step 3: Conducting the survey
- Step 4: Analysis of results of the survey
- Step 5: Dissemination of findings of the survey
- Step 6: Reforms in the services



Step 1: Assessment of Local Conditions:

This first step aims at investigating whether CRC is suitable for execution under given local conditions or context. A number of critical factors determine suitability of CRC in the particular context, which plays an important role in success, failure or plausibility of the exercise. This is applicable for other social accountability tools as well.

(a) Democratic political context:

Analysis of political context is important since it determines opportunities and mechanisms constitutionally and legally available to citizens to engage with the state for influencing policy decisions and holding the government accountable. The context in which citizens are able to elect the political leadership and in various ways influence policy decisions, provide a congenial environment for implementation of CRC. However, a political context where citizens enjoy limited or no opportunities to articulate their needs is not suitable for CRC implementation.

The literature on social movements and party systems suggest that groups of socially excluded sections of the population are best able to influence political processes and institutions in the contexts where there are well-institutionalised, ideological and numerous parties. The political competition compels the political parties to form alliances with the excluded social groups. This provides the citizens with the opportunities to influence policy issues by allying with the political parties who promise to fulfill their agenda in return of support at the time of election, the moment of regime change in democracies. The context where the political competition between ideologically diverse and numerous political parties is not institutionalised, the socially and economically excluded groups of people are caught in a patron-client relationship with the service providers. In such a situation, instead of demanding accountability and responsiveness of people, the citizens are compelled to demonstrate their loyalty to the political parties and officials holding state power to obtain services from them. Apart from the political framework, it is also important to investigate the nature of the state which again is an important determinant of the success of such accountability mechanisms.

The degree of institutionalisation of the state, in terms of the efficiency of its bureaucracies and the probity of its accountability institutions, is the main determinant of the effectiveness of responsiveness initiatives. State capacity, however, is the bottom line in determining the attentiveness to citizen voice and client focus in service delivery” (Goetz and Gaventa, op.cit, p.13). It is also important to assess whether citizens enjoy civil and political rights to freely express their opinion on matters of public concern even if it involves criticising the government without any sense of threat or anticipation of punitive action. Where citizens

enjoy full rights, the feedback through a survey would be genuine but it would not be as reliable in places/countries where there are limited civil and political rights.

(b) Vibrant civil society:

Another important contextual factor for successful implementation of CRC is the existence of a vibrant civil society. The presence of a large number of vibrant CSOs and high levels of people's initiatives in CRC are indicators of the depth of citizens' engagement in the society. A strong network of civil society groups helps in active and extensive dissemination of the findings generated through the survey.

(c) Independent media:

In many instances, the presence of independent media is a factor that plays a critical role in catalyzing a response from the public administration. This is done through media exposes on poor service delivery or praising the positive innovations in service delivery. An independent media can ensure timely and extensive dissemination of the findings of a survey while a biased media may actually prevent its effective circulation or even distort the findings.

(d) Receptiveness of service providers:

Service providers ought to be receptive to citizen feedback in the form of complaints or suggestions and incorporate these for improving services. The impact of CRC in terms of ushering reforms within public service agencies may not be immediate. It is important to identify officials among the service providers that might be sympathetic to the issue as also to commend service providers on positive innovations while highlighting gaps in service provision.

The assessment cannot be complete without focus group discussions with people familiar with the local conditions like government functionaries, civil society representatives, academics and citizens. The group discussions should focus on whether the area would benefit from such an exercise and whether there are sympathetic/ enthusiastic officials willing to use the information to stimulate reforms within the agency.

The next important decision is selection of an institution that would lead the exercise.

The institution needs to enjoy credibility in the city/sector where the exercise is being conducted. It should not be biased towards any political formation, committed to improvement in services, have expertise to oversee the exercise even if not conducted on its own, willing to disseminate information extensively and eager to work with several stakeholders like the media, other CSOs and the government.

Some scholars are of the view that an independent consortium constituted by members of like-minded and motivated CSOs, individuals with a variety of skills, government officials and academics is better than a single organisation leading the accountability exercise.

Step 2: Pre-Survey Groundwork

The first stage in pre-survey groundwork entails delimiting the scope of CRC. This involves identification of the services/sector and aspects of services to be investigated. It starts with preparation of a statement of purpose of the CRC, which needs careful consideration as it defines the objective and scope. The statement of purpose involves framing a questionnaire, analysis and interpretation of the findings based on – identification of service/sector to be examined, aspects of service delivery to be investigated, community or population to be interviewed, demographic or geographical division along which investigation must be conducted.

It is useful to conduct focus group discussions before the statement of purpose is finalised. These should attempt to gather information regarding service(s) most relevant to people in the decided context, problems in service delivery experienced by them daily, any recent positive innovations attempted by the service provider and aspects of service delivery most important to the people interviewed and reasons for the same. It is important to incorporate feedback from the focus group discussions in the statement of purpose and to assess whether the human and financial resources available with the lead institution are adequate for project execution.

A range of technical and advocacy skills are needed to conduct a CRC, starting with an assessment of whether the skills are already available or additional staff is required. The range of skills include familiarity with local conditions, knowledge of aspects of service provision, knowledge of social science survey methods, expertise in working with stakeholders, skills in managing fieldwork, analysis of data, collating the findings in report form, and ability to conduct follow up advocacy in subsequent stages of the exercise. In a number of instances, a professional survey agency is hired for fieldwork and data entry. Additional training might also be given to individuals conducting interviews with respondents.

Costs to be incurred during the survey need estimation and budgeting before hand. These include survey related costs, salaries of in-house staff and additional experts hired for the purpose, costs incurred in analysis of data collected (computing, data entry) and preparation of material for dissemination and advocacy. The costs can be minimised with the help of other civil society and academic institutions that volunteer to provide the requisite skills. It could also be done by involving students of the statistics department of

the local university or with the assistance of partner organisations that have volunteered to provide field investigators. If a professional survey agency is hired, the investigators employed must be adequately skilled, follow sound statistical procedures and fieldwork methodologies.

The last stage of planning includes drawing up a schedule for execution of the survey wherein dates are identified for the various stages and people entrusted with responsibility for each stage.

Step 3: Designing Survey Instrument:

This stage entails translation of the statement of purposes into the survey instrument. A survey instrument design must contain (1) investigator information, (2) lead-in introduction for the investigator, (3) filter questions that would help the investigator determine whether the interview needs to be pursued with a particular individual or he/she possesses the requisite experience to complete the survey, (4) questions aimed at collecting information regarding the respondent, (5) survey questionnaire aimed at collecting information from respondents about various aspects of service delivery.

After the questionnaire is ready, the sample design (sample size and sampling method) and fieldwork procedures must be identified after which the questionnaire, which includes conducting a pilot survey, is revised and finalised. Sample design would include:

1. Delimitation of population to be surveyed
2. Selection of unit of analysis (individual/household/organisation)
3. Identification of subgroups within population to be surveyed (women, slum dwellers)
4. Selection of sample size and determining sample frame
5. Selection of appropriate sampling method
6. Organisation of field staff (based on sample size, time required to complete survey, total time available). There are three categories of field staff. The first manage all aspects of the survey, have strong managerial skills and report to the lead institution. The next category includes those who supervise the survey done by field investigators, perform regular quality checks and report to field coordinators. The last are those who conduct the actual survey.
7. The questionnaire needs to be finalised after conducting a pilot survey to identify problems regarding flow and internal arrangement of questions, and flaws regarding instructions for investigators. The design and content of the questionnaire should facilitate information collection, should be comprehensible to the people being

surveyed and should be of appropriate length. The questionnaire should then be revised with questions being changed or relocated and questions added if need be.

Step 4: Carrying Out the Survey:

The next stage is execution of the survey with field staff playing an important role. It involves training of investigators, implementation of sampling design and quality checks during interviews.

Training of investigators requires introducing them to the survey objectives and making them familiar with every question of the survey. The investigator-in-training could be asked to conduct mock interviews to be acquainted with the method. This could be followed with intensive training and observers should oversee interviews to ensure conduct in an unbiased fashion. They should also crosscheck whether the questionnaire has been filled satisfactorily. The questionnaire is then thoroughly checked by a team. Simultaneous data entry during the survey is preferred as this helps in on-the-spot identification and rectification of errors in the questionnaire. The investigators must understand the purpose of CRC and communicate it clearly to the respondents.

Step 5: Data Analysis, Interpretation and Report:

Data entry, analysis and interpretation convert data collected from the field survey into the Citizen Report Card. The 'organised feedback' of the people is then obtained. The data analysis and interpretation must be shaped and guided by the overall objectives of the statement of purpose. The analysis and interpretation can be categorised into findings such as:

1. Findings on various aspects of service delivery
2. Comparisons across services
3. Comparisons across locations
4. Comparisons over time

The findings then need to be interpreted and translated into the CRC. An extensive summary of the findings needs to be written as part of the interpretation process. Both positive and negative results of the survey need to be highlighted. The CRC report must include:

1. Executive Summary
2. Survey Objectives
3. Methodology
4. Major Findings

Step 6: Dissemination of Findings:

The last stage in the process involves ‘dissemination of findings’. This is one of the most crucial stages of the CRC. The entire effort at collecting citizen feedback is meaningless if not accompanied with dissemination of information among the people. The exercise should generate mass awareness about problems in public service delivery with the idea of engendering reforms within the agency. The CRC findings must be disseminated to the public within a given time-frame so that follow-up action is timely. The dissemination strategy involves:

- (1) Identification of stakeholders and target audience
- (2) Deciding mechanisms through which target audience can be reached
- (3) Focusing on presentation of findings

Identification of stakeholders and target audience – These include all those with whom the findings should be shared to fulfill the CRC objectives such as:

- (1) Public Service Providers
- (2) Members of government
- (3) Members of various CSOs
- (4) The public
- (5) The media



The findings must be shared with the service providers.

It usually involves face-to-face meetings with service providers so that reforms can be initiated within the agencies in response to the findings. The meetings are not fault-finding exercises but for sharing the people’s grievances with service providers who might not be aware of the shortcomings.

The findings must also be shared with other CSOs working in areas similar to one under investigation. This helps in creating networks of such organisations to facilitate extensive dissemination of the findings and in forming an alliance for carrying out advocacy work for follow-up action. The media should also be apprised of the findings.

Media coverage is useful for extensive circulation of the findings and for building public awareness on the state public service provisioning. The media glare also helps put pressure on service providers to initiate reforms.

The public is very important as they constitute the end users or clients of the services. They need to be informed about the positive and negative aspects of the public service provision in their locality. In some cases, the people are informed in open meetings in the presence of service providers to initiate a public dialogue on issues that directly concern them. The service providers are expected to respond to the findings and answer questions from the public.

The stakeholders need to be informed of the findings, as they could be members of the government with significant roles to play in decisions concerning the service delivery.

Some of the prominent methods of disseminating information are:

- (1) Pre-launch presentations
- (2) Media conference
- (3) Press note
- (4) Post-launch presentations
- (5) Creative opportunities



The first method involves making individualised presentations of findings to service providers before these are released to the public, the media or other CSOs.

Media or press conferences – There are formal press conferences for sharing findings with local and national newspapers and television channels. This is to improve the reach of the findings. The formal presentation is usually short and emphasis is on highlighting the findings.

Press Note – It is a brief document answering questions about the community surveyed, survey methodology, services and aspects of services covered, findings, problems in the public service delivery, suggestions for improvement and information about the organisation that conducted the survey.

Post-launch presentations – These are presentations made to interested groups like the Planning Commission and oversight bodies after release of major findings. Theatre, songs and dance are innovative ways through which the findings can be disseminated.

Several points need to be kept in mind while presenting the findings:

1. Both positive and negative points should be presented.
2. The findings must be presented in a value neutral manner.
3. Comparisons across services must be presented to create peer pressure on those performing poorly.

Step 7: Advocacy for Change:

The CRC is different from other user feedback surveys and is incomplete without effective dissemination and advocacy. The advocacy strategy requires a comprehensive understanding about stakeholders in the system and their influence on the public service provision besides recognising critical incentives that each of them have for improving the services.

From the point of view of advocacy, CRC can help build awareness on issues of collective importance and provide a credible database of information from which citizens can lobby for changes in policies. It can be used effectively as an accountability tool by allowing people to monitor the state of public service provision. The citizens can hold service providers accountable through continuous assessment of provisioning problems and the steps taken or not to address them. CRC provides a platform for active citizen engagement in issues of public concern through people's involvement in services monitoring. The constant consultations also promote minimum standards and a culture of responsiveness among service providers.

Lessons:

While looking at the case studies, it would help to identify factors that facilitate successful implementation of the various social monitoring tools.

(a) The first factor that needs to be considered is the strength of the client lobby. Goetz and Gaventa (ibid, p.23) have outlined in detail the factors that contribute to making the client lobby strong. The usual perception is that an economically and socially powerful group will be most effective in influencing service delivery. However, even socially excluded groups can be effective given that they possess certain attributes. According to Goetz and Gaventa (ibid), the client lobby must have a broad membership cutting across class and other such divisions to be effective, giving legitimacy to the demand and a general social relevance to the concern. They argue that, “alliances or connections between the poor, social and policy elites can be the key to ensuring that citizen voice initiatives reach the ear of planners”. A number of case studies support this assertion – MKSS in Rajasthan, *Lok Satta* in Andhra Pradesh and The Assembly of the Poor in Thailand. Each of these examples have social elites in their leadership, with urban-based children of peasants at the forefront in The Assembly of the Poor in Thailand. The MKSS is one of the most significant examples, which has effectively used its elite leadership to draw prominent citizens from various walks of life to sit in the public hearings and become jury members. Their support also lends legitimacy and status to the hearings and demonstrates to the policy makers that the demand or concern is not restricted to a narrow social group. Another important attribute the group must possess is that it should offer clear incentives to cooperate.

(b) Goetz and Gaventa (ibid) point out that the nature of access opportunities and redress mechanisms empower some citizens over others. For instance, redress mechanisms that oblige the citizens to use legally literate ways will mean that mainly empowered and socially elite citizens will engage with the state. It would involve opportunities for the marginalised in remote areas as also special facilities for the disabled along with the knowledge of people’s rights and entitlements. The scheme that Goetz and Gaventa (ibid) present about patronage-based states is applicable to most rural areas in India and other countries of South Asia where accountability mechanisms are weak, citizens’ voice channelled through civil servants and services delivered as a matter of



favour to the citizens. In such instances, citizens and state agents are engaged in a patron-client relationship and the people usually consider it safer to procure services on ascriptive identity and through offering bribes. The influence of clients when they demand for better performance is exceptionally weak. This makes setting up of alternative and parallel informal accountability functions as the only option”.

(c) Social accountability initiatives have used media and other means of public communication to exact a response from the government. The objective is to bring the problems of public service delivery in the public glare, exposing weakness as also praising the positive aspects. Both PAC and MKSS have successfully used this strategy. While PAC has used popular media to this effect, MKSS has made innovative use of the public hearing to share details of public expenditure in the village with the local population as a mechanism to expose malpractices that scuttle development.

(d) Another mechanism that can be successfully used is protest action. Bureaucrats who have enjoyed a level of immunity due to secure government jobs and politicians, after being voted to power, often become unsympathetic to the needs and demands of citizens especially the poor and marginalised. As is evident from the MKSS case study, protests or at least the threat of such action, attracts the attention of policy-makers.

(e) Cognitive framing of the issue or concern. A number of initiatives including Citizen Report Cards by PAC have been successful in achieving their objectives because they formulated their complaints and demands in a manner that “fits in with government objectives or priority areas and articulated using official terminologies, within the framework of the disciplines and mindsets animating official institutions”. It is also extremely important to articulate and publicise the voices and concerns of the people



using innovative and unusual ways. “Often, civil society groups are formed on the basis of newly realised identities and subjectivities, and this leads to a struggle to negotiate and compete for a public sector response to newly-realised needs or rights. This process involves an act of cognitive reframing, where civil society groups attempt to redefine public understanding of rights and needs of the citizens. In such cases, people can find professional and policy languages debilitating, as these often leave no space

for new ways of conceptualising rights” (ibid, p.19). It is therefore important to formulate the needs and concerns through an alternative discourse, which MKSS Rajasthan has

done by articulating the right to information in a manner that effectively links it with the livelihood issues of poor and demonstrating its social relevance.

(f) The poor are best able to influence policy in a context where political competition between ideologically diverse parties is well institutionalised.

This encourages parties to seek alliances with new social groups and to promote their interests. Opportunities may come from moments of system change, such as changes in government, or even changes in political regime. MKSS exploited the State level election campaign of 1999 to ensure that the right to information became a campaign issue.

(g) A citizen initiative manages to influence policy decisions when their articulation of demands and its advocacy is informed by a sound knowledge of various aspects of service delivery in question, including technical matters. An important example of this is MKSS.

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About CBGA

Centre for Budget and Governance Accountability (CBGA) promotes transparent, accountable and participatory governance, and a people-centred perspective in the policies shaping up government budgets. CBGA's research has focused on the priorities underlying budgets, quality of government interventions in the social sector, responsiveness of budgets to disadvantaged sections of the population and structural issues in India's fiscal federalism. Research on these issues has laid the foundation for CBGA's effort pertaining to training and capacity building on budgets (mainly with the civil society organisations in the country) and policy advocacy with important stakeholders. To know more about the organisation, visit www.cbgaindia.org



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