many developing country contexts, citizen's groups have found that legal and/or institutional reforms are necessary to facilitate meaningful negotiation.

IV. Social Accountability: Applications and Tools

A variety of strategies and methods (comprised of some or all of the above elements) have been developed to promote social accountability. In the context of World Bank support to social accountability, key areas for the use of these methods have been: (i) the preparation, implementation, monitoring and evaluation of poverty reduction strategies; (ii) public sector reform and public expenditure management processes; (iii) community-driven development projects; and (iv) sectoral interventions (e.g., in the areas of health, education, transport, water and sanitation). Among the wide range of mechanisms that can be used to build social accountability, those that seek to directly involve ordinary citizens in processes of allocating, disbursing, monitoring and evaluating the use of public resources have proved very effective since it is these resource flows that put policy into action. The following is a brief description of such selected social accountability methods that have been used as entry points at different stages of the public policy and public expenditure management cycle.

Participatory policy and budget formulation

This involves direct citizen/CSO participation in formulating public policy and budgets (i.e., in proposing projects and allocating funds). Participatory policy formulation has become an increasingly common trend, particularly with the introduction of the poverty reduction strategies at the national level and community driven development initiatives at the local level. Participatory budget formulation is less common and usually occurs at the local level (as in over 100 municipalities in Brazil)[23] but is also theoretically applicable at higher levels. Another approach to participatory budget formation is when civil society actors prepare alternative budgets (such as South Africa's Women's Budget or Canada's Alternative Federal Budget) with a view to influencing budget formulation by expressing citizen preferences.

Participatory policy and budget analysis

Here, CSOs review budgets in order to assess whether allocations match the government's announced social commitments. This may involve analyzing the impact and implications of budget allocations, demystifying the technical content of the budget, raising awareness about budget-related issues and undertaking public education campaigns to improve budget literacy. At the local level, whether or not citizens have participated in budget formulation, efforts to publicize and encourage debate around the contents of local budgets can serve to enhance public understanding of budget issues and constraints and encourage civic engagement in its implementation and monitoring. CSOs also play a key role in reviewing, critiquing and building public awareness about policies in key areas such as poverty reduction, gender equity, environmental protection, employment and social services. [24]

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[23] See, for example, Wagle and Shah (2003).
[24] See Wagle and Shah (2003).

Participatory public expenditure/input tracking

This involves citizen groups tracking how the government actually spends funds, with the aim of identifying leakages and/or bottlenecks in the flow of financial resources or inputs. Typically, these groups employ the actual users or beneficiaries of government services (assisted by CSOs) to collect and publicly disseminate data on inputs and expenditures. This approach often involves the triangulation of information received from disbursement records of finance ministries, accounts submitted by line agencies and information obtained from independent enquiry (using, for example, tools like social audits). Information is disseminated through the use of media, publications and public meetings. The participatory tracking of primary education expenditures in Uganda and the social audit techniques used under Bolivia's social monitoring initiative are examples of such an approach.[25]

Figure 3: Social Accountability: Examples of Applications throughout the Public Policy and Budget Cycle
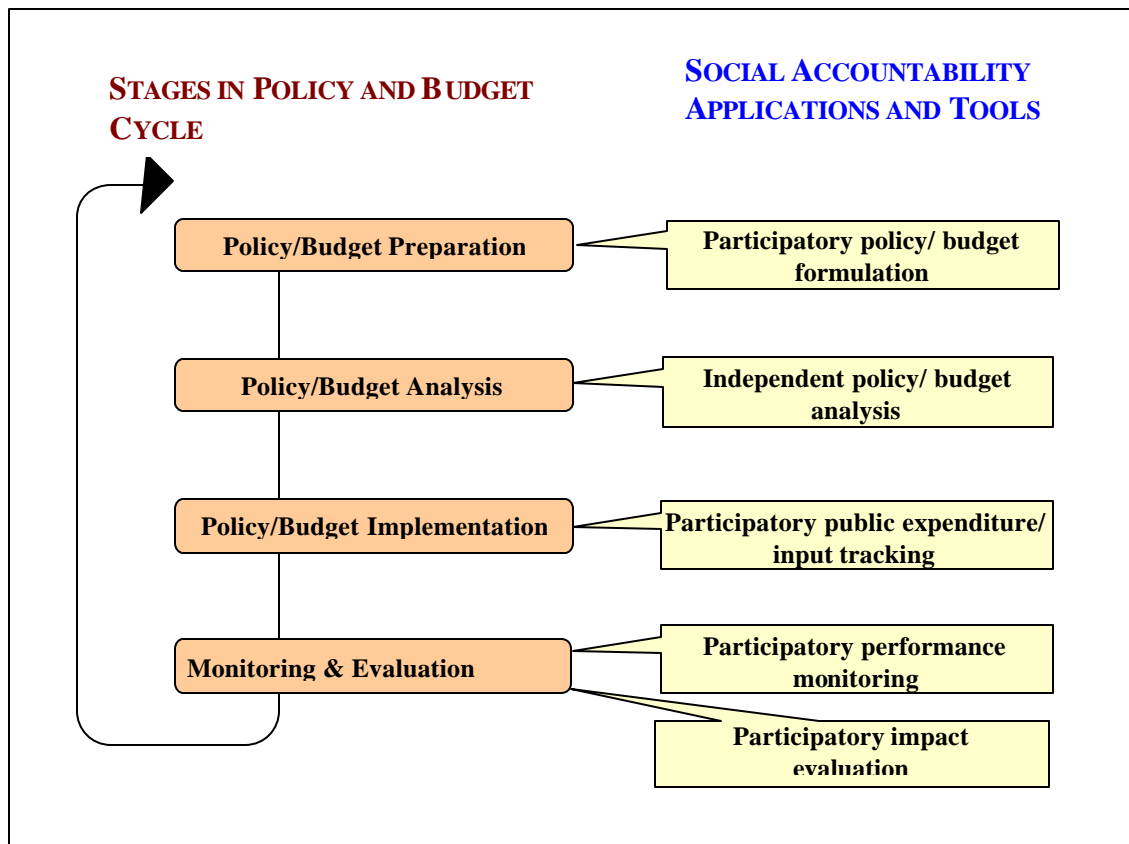
Participatory performance monitoring and evaluation

This entails citizen groups or communities monitoring the implementation and performance of public services or projects and evaluating their impact, often according to indicators they themselves have selected. This is achieved through the use of participatory monitoring and evaluation tools (such as community scorecards) and, at a more macro level, through the use of public opinion surveys, public

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[25] Wagle and Shah (2003).

hearings or citizens' report cards, for example, as carried out in India and the Philippines.[26] The findings of participatory M&E exercises are presented at interface meetings (where users and service providers come together to discuss the evidence and seek solutions) or, as in the case of citizen report cards, are publicly disseminated and presented to government officials to demand accountability and lobby for change.

Early experience has shown that each of these methods has the potential to produce significant *operational results* (e.g., improved performance, the introduction of corrective measures) as well as *process outcomes* (e.g., institutional, behavioral and relational changes). Experience also suggests that impact is enhanced and synergies created when a *systems approach* is adopted and social accountability initiatives are supported at various stages throughout the public policy and expenditure cycle. In the context of a social reform programmatic loan in Peru, for example, several of the above methods have been applied, accompanied by efforts to build capacity and promote an enabling environment for social accountability – moving toward what has been termed a *social accountability system*.[27]

V.   Social Accountability: Critical Factors of Success

The evolution of most social accountability initiatives has been far from systematic. For the most part, measures by citizen groups to promote accountability have been opportunistic responses to particular situations. Their success has therefore also been heavily dependent on several factors. Some of these are discussed below.

Political context and culture

The parameters for social accountability are largely determined by the existing political context and culture. For example, the feasibility and likelihood of success of social accountability initiatives are highly dependent upon whether the political regime is democratic, a multi-party system is in place, basic political and civil rights are guaranteed (including access to information and freedoms of expression, association and assembly) and whether there is a culture of political transparency and probity. The existence of these underlying factors, and the potential risks that their absence may pose, must be taken into account when planning social accountability initiatives. Legal, institutional and socio-cultural factors will also have an important influence on the success of social accountability activities. An unfavorable context does not mean that social accountability activities should not be pursued. In such circumstances, however, an analysis of the key factors influencing the environment for social accountability (and the risks they entail) must be undertaken and appropriate strategies for addressing potential barriers developed.

Access to information

As described above the availability and reliability of public documents and data is essential to building social accountability. Such information is the basis for social accountability activities, and thus its quality and accessibility[28] is a key determinant of the success of social accountability mechanisms. In many cases, initial social accountability efforts may need to focus on securing freedom of information

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[26] Wagle and Shah (2003).

[27] See Felicio and John-Abraham (2004).

[28] Accessibility here has two connotations, physical access to documents, and their availability in a format that is understandable to inquirers. Because not all information is in documents, access also means to people (officials) and places.