



Social Audits in Service Delivery

An annotated bibliography

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Overview

This annotated bibliography identifies sources on how social audits work and their main benefits. It prioritizes empirical evidence over theoretical literature, and covers the last fifteen years. It is not a comprehensive list of sources on the topic and is limited to sources available in English.

Coverage of studies

Social audits are a tool to hold service providers accountable. For the purpose of this review, they must include three elements:

1. Third-party assessment of access and quality of services;
2. Third-party convenors who create enabling environments for public deliberation, and capacity building, information gathering, and assessment; and
3. Presentation of findings in a public forum for collective deliberation.

The definition of social audits in the Introduction section below expands on these elements.

There are some processes that meet the above criteria but are not labeled social audits such as “community score cards” (initiated by CARE Malawi) and “citizen voice and action” (World Vision’s approach and used across Eastern Europe, South Asia, Southeast Asia, and Africa). Social audits are most widely used in reference to public service delivery in India and have inspired similar processes in South Africa.

This review includes 28 sources focused on international aid projects or national programs. Sixteen are peer-reviewed articles and 12 are grey literature including working papers, evaluation reports, toolkits, and social audits. Most (17 out of 28) are from South Asia (Bangladesh, India, and Nepal).

TABLE 1: TYPES OF SOCIAL AUDITS

Source of finance	Led by governments	Led by domestic civil societies	Led by international civil societies
International aid	Indonesia: government audit (infrastructure project)	South Africa: social audit (sanitation services) Nepal: social audit (education) India: social audit (maternal and child nutrition services)	Malawi: community score card (health) Nepal: social audit (health) Uganda: citizen report card (health) Sierra Leone: citizen report card (health) Bangladesh: community score card (health) Asia, Africa, Caucasus: citizen voice and action (health and education) Ghana, Mali, Kenya: social audit (school feeding project) Bangladesh: citizen voice and action (health, water and sanitation, and agriculture)
Government funded	India: social audit (public works) India: social audit (education)		

Strengths

1. Social audits improve programs by directly involving the programs' participants. Citizen validation provides actionable evidence for local providers, enabling them to understand gaps and incorporate evidence into the program to improve services.
2. Dialogue between communities and providers (e.g., meetings, door-to-door verifications) increase citizens' confidence to raise questions, register complaints, and promote collaborative working without the threat of sanctions. It bolsters an enabling environment for continued dialogue.
3. Social audits improve information sharing with citizens. This information includes budget data, rights and entitlements, available services, utilization of services, and problems revealed by communities and frontline providers that are missed by conventional checks and balances.

Limitations

1. The social audits in this review are limited to localized problem-solving and fail to create higher level responsiveness from provincial, subnational, or national governments.
2. The social audits in this review are dependent on third-party convenors and locally based groups who know decisionmakers and can facilitate access to them. Without these facilitators, the process is less likely to have a positive influence.
3. There is thin evidence on use and applicability (i.e., do governments or NGOs initiate and coordinate social audits? Which sectors are these in?). Out of 28 sources, only 16 are peer-reviewed and most are from South Asia, suggesting need for further research. This is not to say that social audits are not part of the civil society repertoire or that governments lack motivation to implement them.

Key takeaways

1. Citizen processes work best where they promote collaborative spaces that bring communities and providers together to devise joint action plans and for continuing dialogue.
2. Citizen processes depend on intermediaries; these are local partners who know of key decisionmakers and how to work constructively with them.
3. Social audits in India are viewed as adversarial. Their uptake in the education sector was impeded in part because accountability is perceived as punitive (e.g., suspension of officials, public shaming), making them less attractive to donors. This is suggestive of a broader global trend of using other disciplinary measures such as performance pay for teachers and surveillance cameras.
4. Relatively independent social audit units insulate India's flagship national employment program from patron-client relations making them more participatory and inclusive. They are also more successful at detecting corruption and increasing answerability of the state but are less effective in changing state behavior. However, the problem lies with nonexistent or weak vigilance bodies who are responsible for following up on social audit findings, and not the social audit process.
5. Much of the evidence reviewed here are NGO-led efforts. There is thin evidence on government-led uptake or scaled-up replication of NGO-led projects, or of long-standing government initiatives (state convened social audits in India or informal citizen oversight committees such as Colombia's Veedurías (Cepeda 2021) that have received legal recognition). The empirical evidence reviewed here is drawn largely from South Asia, and East and West African countries. This regional imbalance can inform future research intended to strengthen the impact of social audits on service delivery.

TABLE 2: SUMMARY OF SOURCES, TREATMENT, AND MEASURED OUTCOMES

	Source	Year	Country covered	Sector	Methods	Measured outcomes
1	Bjorkman and Svensson	2009	Uganda	Health	Field experiment (Randomized Control Trial (RCT))	Quantity and quality of health outcomes: Utilization rates, immunization, waiting time, examination procedures, and absenteeism
2	Christensen, Dube, Haushofer, Siddiqi, and Voors	2021	Sierra Leone	Health	Field experiment (RCT)	Health outcomes: institutional delivery, antenatal care visits, immunization, illegal fees, nurse absenteeism, staff attitude, maternal and under-five mortality, utilization, and anthropometric outcomes
3	Gullo, Galavotti, and Altman	2016	Malawi, Tanzania, Ethiopia, Rwanda,	Health, livelihoods, education	Qualitative	Health service outcomes: availability access, utilization; quality: safe, effectively user-centered, timely, and equitable
4	Gullo, Galavotti, Khulmann, Msiska, Hastings, and Marti	2020	Malawi	Health	Mixed: Score card data and survey	Health worker responsibilities, and service provision: family planning counseling and provision, HIV counseling and testing, labor and delivery, postpartum follow-ups, breastfeeding counseling, and monitoring pregnant and postpartum women
5	Gurung, Derrett, Hill, and Gauld	2020	Nepal	Health	Mixed methods: Interviews, document analysis	Frontline health service provider accountability
6	Long and Panday	2020	Bangladesh	Public services	Mixed: survey, key informant interviews, focus group discussion, process tracing, and scorecard data	Effectiveness of citizen voice and action approach for improving citizens' voice and action, institutional responses, and public service accountability at the community clinic in water and sanitation, and agriculture
7	Mahmood, Rashid, Chowdhury, Hossain, Selim, Hoque, and Bhuiya	2020	Bangladesh	Health	Qualitative	Quality, accountability in health service delivery, community participation, revenue generation, community awareness
8	Raffler, Poser, and Parkerson	2020	Uganda	Health	Field experiment (RCT)	Treatment quality, patient satisfaction, utilization rates, child mortality, health outcomes
9	Sadler and Thompson	2016	Kenya, Mali, Ghana	Child nutrition	Qualitative	Effectiveness of social audit for Home Grown School Feeding project
10	Wild and Harris	2011	Malawi	Health and agriculture	Qualitative	Effectiveness of community score cards for service delivery
11	Wilson	2015	Nepal	Health	Qualitative	Participation, health system accountability

12	World Vision	2019	Uganda, Kenya, Sierra Leone, Ghana, Senegal, Democratic Republic of Congo, Indonesia, Kosovo, Armenia, Pakistan, Lebanon	Health, nutrition, maternal and child services	Mixed: experimental evaluations	Impact of citizen voice and action approach in health and education
13	UNESCO	2007	Asia-Pacific	Human rights development	Qualitative	Social audits for human rights-based approaches
14	Kafle, Patel, and Agarwal	2012	Nepal	Education	Mixed: survey, gap analysis	Gaps in social audits for community schools
15	Ricker, Cinnamon, and Dierwechter	2020	South Africa	Public services (sanitation)	Mixed: case study, semi-structured interviews, document analysis	Civic participation
16	Social Justice Coalition	2013	South Africa	Sanitation and janitorial services	Qualitative	Monitoring sanitation services
17	Akella and Kidambi	2007	India	Public works	Qualitative	Corruption, accountability
18	Afridi	2008	India	Public works	Qualitative	Community based monitoring
19	Aiyar and Mehta	2015	India	Public works	Mixed: survey and panel data	State responsiveness, community monitoring, corruption, and accountability
20	Aiyar, Mehta, and Samji	2012	India	Public works	Mixed: panel data, survey, interviews	Accountability effects of social audits: answerability, enforcement
21	Bhatty	2021	India	Education	Mixed: survey, interviews, and focus group discussions	Enforcing right to education
22	Gordon, Nisbett, and Tranchant	2020	India	Maternal and child nutrition services	Mixed: survey, focus group, key informant interviews, process methodology	Impact of social audits on delivery of nutrition services and uptake by target groups (women and children), knowledge and behavior changes at household and community level
23	Lakha, Rajasekhar, and Manjula	2015	India	Public works	Mixed: survey and interviews	Social accountability through social audits
24	Mukherji and Jha	2017	India	Public works	Mixed: panel data, field visits, and interviews	State capacity for reform
25	Pande and Dubbudu	2017	India	Public works	Mixed: survey, ethnography, and interviews	Perceptions of state auditors on effectiveness of social audits
26	Rajasekhar, Babu, and Manjula	2012	India	Public works	Mixed: survey and interviews	Effectiveness of checks and balance mechanisms

27	Tambe, Subba, Basi, Pradhan, and Rai	2016	India	Public works	Quantitative	Social audit effectiveness on corruption: misuse of public funds, punitive action, disciplinary action
28	Olken	2007	Indonesia	Infrastructure project	Field experiment (RCT)	Reducing corruption in road projects

Introduction

This annotated bibliography reviews empirical evidence of social audits' efficacy in improving public services. The purpose of this review is to understand how social audits work and their main benefits. Social audits are a method that communities can use to make service providers more accountable. Their name and definition vary across contexts and "social audit" is used very differently in fields other than public service delivery, such as in corporate social responsibility and global value chains (Auret and Barrientos 2004). The studies included in this review address social accountability initiatives that meet the following inclusion criteria:

1. Third-party assessment /verification of access and quality of services;
2. Third-party convenors who create enabling environments for public deliberation, and capacity building, information gathering, and assessment/verification; and
3. Presentation of findings in a public forum for collective deliberation.

"Social audit" is most commonly used in reference to service delivery in India, pioneered by the grassroots right-to-information campaign (the Mazdoor Kisan Shakti Sangathan) and later institutionalized in national and subnational laws and other government programs (Pande 2021). However, this review will also address research on social accountability initiatives from other countries and those that meet the same three criteria for inclusion but have different labels, such as "community score cards" (used by CARE Malawi beginning in 2002) and "citizen voice and action" (World Vision's social accountability approach beginning in 2005). Therefore, this review defines "social audit" as a social accountability approach for service delivery that includes:

1. Information gathering to determine the basis for entitlements/rights to public services (e.g., formal standards or laws) and third-party convenors (whether government or civil society) disseminating that information to affected groups;
2. Third-party assessment of how the policy goals, standards, or law compares with public sector performance in practice, with an emphasis on access to and quality of services. This verification can include in-person verification, site visits, and surveys; and
3. Convening of a public forum where findings from the third-party assessment are discussed, verified (through testimonies), and deliberated with pertinent frontline public-service providers, officials, and elected representatives.

All three of the inclusion criteria must be present to constitute a social audit for the purpose of this review. However, there will be variations within each of the three categories, depending on the country, program context, and implementing actor (international or domestic civil society, or government). For example, information gathering could involve different types of information (administrative information or information on citizens' needs) and use different techniques for gathering and analysis (legal mandate or collected and analyzed by affected citizens). We hope the studies in this review answer the empirical question of whether social audits improve government responsiveness to service delivery.

Several processes that appear to be social audits fall outside our definition because they lack the third element of public discussion and validation. For example, the baraza or community meetings with authorities in Uganda (Van Campenhout and Mieke 2021) do not involve validation of official claims. Relatedly, most citizen engagement with conventional audits would also fall outside of our three criteria because there is no public deliberation of findings (Mendiburu 2020). Social audits by Acción Ciudadana in Guatemala, Proética (Peru's Transparency International) in Peru, and Social Audit Clubs in Ghana, fall outside our definition because they do not include a public forum or public deliberation of findings (Farag 2018). For example, in Guatemala, Acción Ciudadana's advocacy and legal advice center sends citizen complaints directly to courts and other oversight

institutions. The Ghanaian Social Audit Clubs report findings to the Ghana Integrity Initiative to escalate issues. In Peru, Anti-Corruption Brigades (mostly citizen volunteers), the ombudsman, and representatives of Proética review and analyze public documents (operating licenses, building permits, procurement documents, etc.) and report their findings. However, none of these three examples include public deliberation of the complaints and findings. This is similarly the case for Colombia's Citizen Visible Audit program that monitors the use of mining royalties (Molina 2013) and Korea's participatory audits of citizens request about illegal acts/corruption (Seongjun 2015). Another example of "social audit" is used by participatory epidemiological studies. These can use social audits to provide governments information about health service access and quality (Hausmann-Muela 2011; Andersson et al. 2004; Cockcroft 2005) or to examine potential bribery issues (Paredes-Solis et al. 2011). Again, these audits are not held before the public for discussion.

Based on the above definition, the researchers used Google scholar to find peer-reviewed sources and manually searched for material citing prominent articles and reports. They also drew on grey literature on social audits, "community score cards," and "citizen voice and action" approaches, including follow-up searches of specific programs, service sectors, and authors. See Annex 1 for a summary of the studies selected. The following categories of studies are included in this review:

1. **Peer-reviewed articles** written by experts and reviewed by several other experts before being published (see Annex 1, first 16 entries).
2. **Non-peer-reviewed** or grey literature such as working papers, technical reports, toolkits, practice notes, or blog posts.
3. **Method**, experimental or randomized control trial studies, qualitative studies, or mixed-method studies that combine case study and interviews with program participants and officials with analysis of government data on policy outcomes.
4. **Country or global sources** that report outcomes such as the effects of social audits on preventing corruption, providing services, increasing citizen participation, or fostering open government reforms among others.

Annotated bibliography

The following sources on social audits have been clustered into four categories based on the funder and the implementing actor: supported and led by international aid; supported by international aid and led by domestic civil society; supported and led by governments; and supported by international aid and led by governments.

Supported and Led By International Aid

1. **Björkman, Martina, and Jakob Svensson.** “Power to the People: Evidence from a Randomized Field Experiment on Community-Based Monitoring in Uganda.” *The Quarterly Journal of Economics* 124, no. 2 (2009):735–69. <https://doi.org/10.1162/qjec.2009.124.2.735>.

This article discusses results from a randomized field experiment in Uganda, where there is increasing community-based monitoring for improving access to and quality of healthcare. The intervention sought to address two constraints commonly faced by communities in monitoring health providers: lack of reliable information on entitlements and status of service delivery; and inadequate local organization capacity. The study found increased quality and quantity of primary healthcare provision, particularly on child immunizations, waiting times, examination procedures, and provider absenteeism. The study also found markedly lower number of infant deaths for children under five, improvements in clinic utilization for general outpatient services, and an increased number of deliveries, antenatal care patients, and people seeking family planning services. The study found treatment communities were more engaged and began to monitor health units more extensively. However, supervision of providers by upper-level government authorities remained low in both treatment and control groups. These findings suggest that the improved quality and quantity of healthcare resulted from increased efforts by medical staff because of better community monitoring. Another notable improvement was the reactivation of Health Management Committees, who play an important role in monitoring providers. In more than a third of the treatment areas mismanaged Committees were dissolved and new members elected compared to no dissolved Committees in control areas.

2. **Christensen, Darin, Oeindrila Dube, Johannes Haushofer, Bilal Siddiqi, and Maarten Voors.** “Building Resilient Health Systems: Experimental Evidence from Sierra Leone and the 2014 Ebola Outbreak.” *The Quarterly Journal of Economics* 136, no. 2 (2021):1145–98. <https://doi.org/10.1093/qje/qjaa039>.

This article discusses results from a randomized field experiment on two programs intended to improve utilization of health clinics in Sierra Leone. The timing of the experiment allowed authors to study the programs’ effects under “normal conditions” and also during the Ebola crisis. The study was modeled on the community-based monitoring approach used by Björkman and Svensson (see annotation # 1 above). The experiment randomly assigned 254 government health clinics to one of the two programs or a control group; the government and three international nongovernment organizations assisted with this. The first program, community monitoring, provided information and a forum to monitor frontline health workers. The second program provided nonfinancial rewards to the best and most-improved clinic in each district. The study found that both interventions increased patient satisfaction and clinic utilization but community monitoring additionally improved maternal care and child health outcomes like fewer deaths in children under five. Similarly, the study found community monitoring also improved health outcomes during the Ebola crisis. Community-monitored clinics led to increased reporting of Ebola cases and significantly reduced Ebola-related deaths. Evidence suggests that community monitoring improved perceived quality of healthcare, encouraging patients to report Ebola symptoms and receive medical care.

3. **Gullo, Sara, Christine Galavotti, and Lara Altman.** “A Review of CARE’s Community Score Card Experience and Evidence.” *Health Policy and Planning* 31, no. 10 (2016):1467–78. <https://doi.org/10.1093/heapol/czw064>.

This article reviews CARE’s community score card (CSC) program implemented between 2002 and 2013 across five countries and covering eight projects, mostly health. It finds that most projects with CSCs led to an increased community voice and that community members felt more confident approaching providers. Projects reported increased trust and openness between providers and community members. Providers increased openness and transparency by sharing budget and financial information with communities. Five out of eight projects reported changes in access and utilization of services: increased institutional deliveries, easier access to voluntary counselling and testing, and respectful and responsive providers. The study found that CSCs were dependent on effective facilitators who focused on consensus building, managed power relations, and steered processes away from fault-finding. Nonetheless, CSC programs failed to ignite national government responsiveness and address equity issues.

4. **Gullo, Sara, Christine Galavotti, Anne Sebert Kuhlmann, Thumbiko Msiska, Phil Hastings, and C. Nathan Marti.** “Effects of the Community Score Card Approach on Reproductive Health Service-Related Outcomes in Malawi.” *PLOS ONE* 15, no. 5 (2020). <https://doi.org/10.1371/journal.pone.0232868>.

This study presents findings on health workers’ self-reported responsibilities for reproductive health services in Malawi. In communities using community score cards (CSCs), the study found significantly more health workers than health surveillance assistants (HSAs) were aware of their responsibility for antenatal care, comprehensive antenatal counseling, and recording the numbers of pregnant and postpartum women seen each month. Both midwives and HSAs reported being aware that they were responsible for monitoring pregnant women; however, health workers in CSC areas reported higher levels of actually doing so. HSAs spent more time at health clinics than in the field. CSCs also appeared to have a negative or no effect for health-worker reported responsibility for HIV testing. The study found several limitations on CSC-related systemic change (which is only observable over a longer time period) and emphasized the need for further research on how collaborative social accountability approaches like CSCs can improve reproductive health services in low-resource settings.

5. **Gurung, Gagan, Sarah Derrett, Philip C. Hill, and Robin Gauld.** “The Role of Social Audit as a Social Accountability Mechanism for Strengthening Governance and Service Delivery in the Primary Health Care Setting of Nepal: A Qualitative Study.” *Critical Public Health* 30, no. 5 (2020):612–23. <https://doi.org/10.1080/09581596.2019.1667487>.

This study discusses the role of social audits in primary healthcare (PHC) in one district in Nepal. It found that social audits improved responsiveness by increasing timely opening and closing of health facilities. Social audits also improved transparency on service entitlements with information boards listing free medicines in Nepali. It noted two problems with the information collected for social audits: falsification and lack of reliable information from service providers. Social audit public meetings were forums for dialogue between the community and providers. At these meetings, communities sought explanations from health service providers regarding the role and financial performance of health facilities. The study found that social audits revealed gaps in maternal health benefits but that after these public meetings, these benefits resumed. These meetings were attended by community members actively associated with political parties, residents living near health clinics, and community health volunteers who were in the health clinic manager’s favor. However, the general public was less able to express their concerns due to fear of reprisal and lack of awareness. Social audits were able to put some pressure on service providers but could not trigger hard sanctions as committee members who managed health facilities lacked authority or sanctioning powers. The study noted limited empirical evidence on the use and impact of social audits on governance and service delivery in PHC. The study

emphasizes the use of collaborative spaces to help build trust between community and service providers and responsiveness of service providers. It also notes that social audits can be a complimentary accountability tool (mainly as a voice mechanism) to support existing traditional, bureaucratic accountability mechanisms.

- 6. Long, J, and P. Panday. *Evaluation Results of “Citizen Voice & Action” Nobo Jatra Program, World Vision, Bangladesh.* World Vision, 2020. https://wvusstatic.com/2020/landing-pages/hunger-food-security/Evaluation_Results_of_CVA_Nobo_Jatra_WV_Bangladesh.pdf**

This evaluation discusses World Vision’s “citizen voice and action” (CVA) component of the Nobo Jatra (New Beginning) Program (NJP) in Bangladesh. The NJP uses CVA programming in the health, water and sanitation, and agriculture sectors. The evaluation discusses how CVA impacted citizens, institutions, and institutional actors, and how it improved accountability. First, the evaluation found that gaps in services were not limited to actors on the supply side. On the demand side, the evaluation reported a lack of awareness about rights and entitlements to seeking services from the government. After CVA, citizens gained confidence in voicing demand for services. Officials appreciated citizen feedback on service gaps, learned during CVA collaborative spaces such as in-person meetings—officials responded to 51% of demands for health clinics and water and sanitation, and 40% of demands for agriculture under agreed action plans. The formation of CVA working groups in communities served as an important ignition point to help overcome inertia on the part of civil society and facilitated collective action. Second, CVA helped institutional actors overcome inertia and find motivation to improve their job performance by “reminding” or motivating officials and providers to do their jobs. By 2020, after CVA, compliance with monitoring standards increased in community clinics (88% of targeted clinics), water and sanitation committees, and union agriculture units (55% of targeted units). Finally, CVA processes have begun to “trickle up” to middle and national levels, promoting interagency coordination and formal institutional accountability. It has activated social accountability pathways for citizens to work with and within institutions by raising queries through forums. It also created political pressure outside of electorally accountable pathways, convincing officials when and how they benefit from CVA. CVA challenges include occasional friction between providers and users and its sustainability depends on participants’ commitment to continue the processes.

- 7. Mahmood, Shehrin Shaila, Sabrina Rasheed, Asiful Haidar Chowdhury, Aazia Hossain, Mohammad Abdus Selim, Shahidul Hoque, and Abbas Bhuiya. “Feasibility, Acceptability and Initial Outcome of Implementing Community Scorecard to Monitor Community Level Public Health Facilities: Experience from Rural Bangladesh.” *International Journal for Equity in Health* 19, no. 1 (2020):155. <https://doi.org/10.1186/s12939-020-01265-6>.**

This study discusses lessons from a short-term pilot of CSCs to monitor community health clinics in Bangladesh. Over ten months, the scorecards positively changed community participation in healthcare, raised community awareness, and generated more revenue for clinics. For example, no electricity was identified as a major problem in a clinic in the first cycle of the scorecard processes. By cycle two, arrangements were made to ensure its supply. The study found a high acceptance and willingness to engage in CSC activities: 80%–85% for the community groups and 96%–100% for the provider groups. The combined participation of these groups at meetings ranged between 75% to 93%. Both viewed CSCs as a platform for constructive discussion on health in their locality. More than half of respondents reported they understood the CSC process and could implement it without external support. CSCs were perceived as effective in increasing the awareness of clinic services among communities. The respondents felt that CSCs improved communication between community and health providers and that the collective effort helped identify and prioritize problems. They also believed the presence of local elites assisted in achieving targets. But some operational challenges were also identified such as possible conflicts of interest between providers and users. The project also faced technical and administrative feasibility issues: the short implementation period only allowed for a partial transition of skills and facilitation;

routine monitoring was interrupted due to provider workload; elite capture; and limitations of scorecards addressing systemic issues.

- 8. Raffler, Pia, Dan Posner, and Doug Parkerson. *The Weakness of Bottom-Up Accountability: Experimental Evidence from the Ugandan Health Sector.* (working paper, Innovations for Poverty Action, 2019). <https://www.poverty-action.org/sites/default/files/publications/The%20Weakness%20of%20Bottom-Up%20Accountability.pdf>**

This article discusses results from a randomized field experiment, replicating the influential 2009 “Power to the People” study (see annotation #1), which reported that improved information through citizen report cards dramatically improved health outcomes. A decade later, this subsequent study replicated key elements of the original intervention in 282 health clinics in Uganda as part of the Accountability Can Transform Health (ACT Health) program. The ACT Health field experiment detected modest positive impacts on treatment quality and patient satisfaction but found no improvements in utilization rates, child mortality, or health outcomes as found in the original “Power to the People” study. The ACT Health experiment found no evidence of increased citizen monitoring or sanctions of frontline health officials as measured/defined in the original study. Based on this ACT Health experiment, the authors suggest that bottom-up, citizen-oriented pressure campaigns may not be the best strategy for improving quality of healthcare, but direct engagement with providers and top-down monitoring may be more promising.

- 9. Sadler, Sue, and Ian Thomson. “Social Audits: Speaking up for Home Grown School Feeding.” *Gates Open Res* 3, no. 1167 (2019). <https://doi.org/10.21955/gatesopenres.1116023.1>.**

This report discusses findings from a nonprofit project, The Procurement Governance for Home Grown School Feeding (HGSF), that used social audits in Ghana, Kenya, and Mali. The report found that prior to social audits, the establishment and operation of a school meals committee were generally poor. Following the social audit in Mali, new committees were established, trained, and prepared to join the HGSF. In Kenya and Ghana, more interest in volunteering for the school meals committee was reported following the social audits. In-person meetings fostered collaboration between local officials and the community through a sense of working together rather than threatening sanctions. The committees did not seem to identify widespread corruption at the school level, and in one Kenyan district, committee members felt confident and informed to report corruption. A corruption investigation was also initiated in response to citizen voice. The report identifies some key challenges including limitations of the social audit process to engage local governments. It also identified problems that cannot be resolved at the local level and need escalation to higher management. However, the process currently lacks the capacity to directly involve national-level school committees. There is no information sharing between local committees and national committees or nonprofits. An additional structural constraint is the dominance of international donors and national governments in determining program frameworks.

- 10. Wild, Leni, and Daniel Harris. “The Political Economy of Community Scorecards in Malawi.” *Overseas Development Institute*, Nov. 2011.**

This article provides a brief historical review of the socio-political-economic context in Malawi and how the community score card initiative worked within this context. It notes a range of changes from the CSC process, from greater capacity for local collaborative working and collective problem solving to more systemic shifts. The study found that the characteristic of implementing civil society organization is critical for offsetting structural factors such as incomplete decentralization or the absence of effective sanctions. Locally based groups are also vital as they are aware of key decision makers and can facilitate interactions with them. The existence of reform-minded service providers also significantly shaped CSC operations. The study highlighted some assumptions in the CSC theory of change including perceptions of information provision and citizen empowerment; the capacity, will, and capability of state actors to respond to CSC information on service

delivery gaps; and the types of change that can be achieved. Types of change include localized (problem solving by communities), incremental (occurring within governance arrangements), systemic (requiring both local and national actors), and transformational (shifting mindsets and power relations). The study emphasized going beyond the dichotomy of supply and demand and instead, convening collaborative spaces for relevant groups to collectively address issues. CSCs produced some strong examples of improved service delivery. However, the jointly developed action plans were unclear on the responsibilities of community and state actors; this hinders consistent follow-ups. The study noted that a number of service delivery problems require systemic change, but sufficient attention has not been paid on how to influence systemic issues.

- 11. Wilson, Andrew. “Making local health services accountable: Social auditing in Nepal’s health sector.” Bonn: Deutsche Gesellschaft für, Internationale Zusammenarbeit (GIZ), 2015. <https://health.bmz.de/studies/making-local-health-services-accountable/>.**

This report describes social auditing in Nepal’s health sector. It emphasizes the need for necessary conditions: robust, experience-based guidelines; independent social auditors; orienting local health staff to social audit processes; and integrating social audits with planning and quality management, most notably within local governance. The social audit evolved from a program level, initiated by the Department of Health, to an expanded focus on the healthcare sector. The report discusses how the practice was gradually scaled up with support from international donors, and eventually the government took ownership of the process. From 2012–2015, the social audit produced fruitful results. Utilization of institutional services and immunizations increased. Demand for services increased as the social audit increased awareness of availability and health service entitlements. A frequently raised issue in the early years was inadequate staff or attendance at health facilities; this improved over different cycles of the audits. Similarly, pharmaceutical shortages were avoided by the third year through information boards displaying lists of essential medicines. The audit’s public meetings resulted in new improvements to infrastructure, addressing a problem with building and equipment that was frequently brought up in meetings. The report noted funding challenges for scaling up the program, a need to be more inclusive through greater participation of vulnerable and marginalized groups, a need for formal integration with local government structures and services, and most importantly, the need to link health to other sectors to develop a multi-sector social audit approach. The latter addresses systemic issues that fall outside the purview of the health department and require involvement of other agencies.

- 12. World Vision. *Scaling Social Accountability: Evidence from Asia, Africa and the Caucasus*. World Vision International, 2019. <https://www.wvi.org/sites/default/files/FINAL-Scaling-Social-Accountability-Jan-8-2019-2.pdf>.**

This report shares World Vision’s evidence of the impact of its social accountability approach, “Citizen Voice and Action” (CVA), across twelve countries including those designated as fragile contexts/states. The findings in this report are from the health and education sectors. The education randomized control study found an increase in student test scores, 8–10% increase in student attendance, 13% reduction in teacher absenteeism, and communities were 16% more likely to engage in collective action. The health study found CVA positively impacted state-society development coordination at the local level. It also found that sustained improvements in health system responsiveness and increased consensus on development issues appeared to flow from CVA. For example, in Pakistan, the Muzaffargarh District Health department recorded a 54% increase in safe deliveries, a 30% increase in antenatal care, and a 45% increase in postnatal care in the three general health clinics. In Indonesia, CVA changed power relations by joining respondents with decision makers to address issues, and strengthened systems through positive feedback loops for ongoing efficiency improvements. In Romania, CVA supported community lobbying efforts to improve school infrastructure. Communities completed 18 of 20 action plans that improved school infrastructure like roof repairs, school bus purchases, and toilet construction.

13. Haddad, Caroline, ed. *Social Audits for Strengthening Accountability: Building Blocks for Human Rights-Based Programming—Practice Note*. UNESCO Asia and Pacific Regional Bureau for Education, 2007. https://www.asia-pacific.undp.org/content/rbap/en/home/library/democratic_governance/social-audits-for-strengthening-accountability.html.

This practice note suggests most social audits are a unidirectional, bottom-up process of citizens auditing the state and service providers. It notes that social audits can also be bi-directional; the state and providers can invite audits of themselves by citizens. It summarizes examples of government-initiated or conducted social audits of the national public works program in Andhra Pradesh, India, budget tracking in South Africa, and citizen audits about corruption in Korea. Government-initiated social audits create enabling conditions for audits to flow bi-directionally. The note found that global decentralization frameworks provide service providers an arena to monitor and assess whether budgets match corresponding citizen's needs. But there are few instances of state initiated or conducted social audits—this remains a big gap in social auditing.

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14. Prasad Kafle, Agni, Darshana Patel, and Sanjay Agarwal. *Social Audits in Nepal's Community Schools: Measuring Policy Against Practice*. World Bank, 2012, <https://openknowledge.worldbank.org/handle/10986/20178>.

This knowledge note discusses the findings from a gap analysis of the implementation of social audits of community schools. Nepal has a national mandate for annual social audits of all community schools. Eighty-three percent of schools conducted social audits in the academic year 2008–2009, though their implementation varied across the three districts covered by the study. The study identified gaps in community participation, physical environment, teaching and learning environment, and financial management. Social audit processes were not inclusive with only 50% conducting annual social audits according to guidelines. In 30%, schools' social audit reports were not examined during the formal financial audit. A 61.7% gap in accountability of various committees and key personnel led to more gaps in school governance. The study found gaps in development and implementation of teachers' code of conduct, training for new teachers, and recordkeeping for school property. The reported gaps in physical environments were mainly due to scarce financial resources. The study found low levels of community monitoring compromised education management. In 56.7% of schools, teachers and parents did not interact. Between 10% to 13% of school management committees in the three districts were not formed through a democratic process. Most of the committees were inactive or had minimal local representation. Those committees that were built through consensus had weak links with stakeholders (i.e., parents and teachers). Forty-eight percent did not meet or convene PTA meetings and 48.3% of schools did not have accounting practices to capture income and expenditures. Schools did not conduct any financial audits due to a lack of funds. Approximately 48% of school management committees did not check school income or expenditures. After the social audits, a capacity-building assessment in 20 schools revealed the need for planning medium-term improvements; long-term planning was needed for indicators like higher learning achievement and constructing facilities.

15. Ricker, Britta, Jonathan Cinnamon, and Yonn Dierwechter.. "When Open Data and Data Activism Meet: An Analysis of Civic Participation in Cape Town, South Africa." *The Canadian Geographer / Le Géographe Canadien* 64, no. 3 (2020): 359–73. <https://doi.org/10.1111/cag.12608>.

This study discusses the potential impact of cities releasing data to the public and the practices and practical consequences of an open data experiment in one South African city. The study notes the shifting role of governments from data collection and maintenance to providing opportunities for citizen and civil society participation in the open data ecosystem. The social audits of sanitation and janitorial services in informal settlements in Cape Town signify civil society's use of data for purposes in contrast to the city's objective of promoting commercial and entrepreneurial use of open data. The social audits organized by civil society highlighted the gaps in the government's open data policy. Information on basic services is not publicly available or covered by the government's open data initiative. Civil society groups collected and generated the data; they also filed access-to-information requests to obtain government records and publicized service provision problems faced by informal settlements. Social audit data often demonstrated significant gaps between the budgeted allocation of services and the services that actually exist. This repurposing of government commitment to open data fueled participatory governance, public engagement, and activist agendas. The use of social audits in South Africa also illustrates the limited depth of their official philosophy on data openness, despite the stated goals of transparency.

16. Social Justice Coalition. *Report of the Khayelitsha ‘Mshengu’ Toilet Social Audit*. International Budget Partnership, 10 May 2014. <https://internationalbudget.org/wp-content/uploads/Social-Justice-Coalition-Report-of-the-Khayelitsha-Mshengu-Toilet-Social-Audit.pdf>.

This report discusses findings from a social audit of sanitation and janitorial services in informal settlements in South Africa. The report describes the framework for community-driven social audits, and provides a detailed description of the steps involved, from training and document analysis, to verifying service access and quality, to organizing a public forum. The social audit revealed gaps in the supply and distribution of toilets—missing toilets, contractual violations by private providers responsible for cleaning toilets, damaged toilets, risks to residents using unstable toilets, and lack of transparency about waste disposal. The report described the nature of a bottom-up process of auditing and serves as a practical guide on how to conduct community-initiated social audits of government services.

Supported and Led By Governments

THE CASE OF INDIA

India institutionalized government-supported social audits in 2005 with the enactment of the national rural employment guarantee legislation (NREGA). Over the next decade, despite legislative provisions, NREGA social audits were unevenly implemented across the country with the notable exception of one southern India state (Andhra Pradesh). Since 2015, with support from the country's supreme audit institution, the national ministry of rural development in collaboration with NREGA, and transparency advocates, social audits have been rolled out across the country (Pande 2021). Nine subnational governments have created relatively independent social audit units (SAUs) charged with implementing annual social audits. During the COVID-19 national lockdown, the Jharkhand SAU successfully detected gaps in delivery of key national food security and maternal and child care programs (Angad 2020). The resources below focus on government-supported social audits in three sectors—rural public works, maternal and child nutrition, and education—in five Indian states.

- 17. Aakella, Karuna Vakati, and Sowmya Kidambi. “Challenging Corruption with Social Audits.”**
Economic and Political Weekly 42 no. 5 (2007): 345–47. <https://socialaudits.org.za/wp-content/uploads/2018/03/challenging-corruption-with-social-audits.pdf>

This article discusses the state-initiated social audit process pioneered by the government of Andhra Pradesh, India. It describes the steps of the social audit process. It shares early lessons from this participatory and evaluative process that involves citizens who have a real stake in effective implementation of the rural works program and for challenging corruption. The study provides a practitioner's and insider's perspective of what happens when the state opens itself up to public scrutiny. The study finds that in the absence of social audits, governments are unable to determine goals and detect leakages from large scale development programs. Relatedly, social audits expose issues that would ordinarily be missed by regular monitoring and evaluation processes. This study highlights the potential of social audits as an important downward accountability (toward the people) strategy that compliments and bolsters institutional accountability such as checks and balances.

- 18. Afridi, Farzana. “Can Community Monitoring Improve the Accountability of Public Officials?”**
Economic and Political Weekly 43 no. 42 (2008): 35–40.

This study discusses lessons from two diverse models of social audits of India's national rural works program; one audit was led by civil society, the other was led by the state. It describes the influence of a more autonomous civil society led model on the state-initiated process in Andhra Pradesh. The civil society audit was pioneered by a grassroots organization, fighting to enforce minimum wages and for access to government information. The study noted that the efforts of civil society and state actors implementing the two forms of social audits are commendable and should be encouraged. It found that a synergistic approach to effective community monitoring depends on several factors. First, there must be timely release of government information to facilitate social audits. Until participants are well informed and take ownership of the social audit process, which takes time, the findings of the social audits must be widely disseminated using different media, electronically, and in public meetings. It noted that the benefits of disseminating findings, empowering communities, and any action taken against erring officials outweigh the costs. Finally, without substantive action against erring officials or corrupt persons, the effectiveness of community monitoring in reducing corruption through social audits could be insignificant. The study also suggested further research is needed to strengthen social audits.

19. Aiyar, Yamini, and Soumya Kapoor Mehta. "Spectators or Participants? Effects of Social Audits in Andhra Pradesh." *Economic and Political Weekly* 50, no. 7 (2015): 66–71.

This study discusses the role of state-initiated social audits in the state of Andhra Pradesh, India in providing a platform for citizens to engage the state, enabling the state to respond to grievances, and affecting corruption. The study notes that social audits increase state visibility. Participants are aware of social audits as they include door-to-door verification and document scrutiny where auditors engage citizens. The study found that villagers become more active in claiming government programs during social audits. Most workers raised grievances during the social audit and engaged individually with auditors as well as collectively in the public forum, without fear. Eighty-five percent of workers said they had increased confidence to seek information from officials. The study found low levels of state responsiveness to social audit findings and limited grievance redressal. This does not mean social audits have no 'teeth', but enforcement is low, and complaints have not decreased. The effects of social audits on corruption are also not significant. Over time, the study finds that 70% of respondents perceive that corruption stayed more or less the same. Social audits were more successful at detecting and containing wage theft and the nature of corruption changed from wage theft to material-related irregularities. Social audits increased answerability of the state, but the study found that enhanced citizen engagement through social audits has not shifted state behavior. The critical question the study poses is whether social audits can adapt to the changing dynamics of corruption in Andhra Pradesh. The study noted that social audits place accountability claims on bureaucrats, but it is political elites who drive the corruption in the program. The study suggested improving engagement with local elected governments in the social audit process as one pathway of shifting accountability to politicians.

20. Aiyar, Yamini, Soumya Kapoor Mehta, and Salimah Samji. "Strengthening Public Accountability: Lessons from Implementing Social Audits in Andhra Pradesh." *Engaging Accountability: Working Paper Series* 38. Accountability Initiative, 2012, https://accountabilityindia.in/sites/default/files/working-paper/strengthening_public_accountability.pdf.

This paper discusses the accountability effects of state initiated social audits in Andhra Pradesh (AP), India. The paper briefly discusses the history, motivations, roles, and responsibilities of state and societal actors in state-initiated social audits under India's national rural works program in AP. It describes the framework and institutional design of the first state social audit agency. The study finds AP was the only Indian state to initiate social audits at their inception in 2006, with high levels of interest among program beneficiaries and support from political elites and reform-minded bureaucrats. The study found that social audits went beyond corruption and detected day-to-day maladministration such as caste and gender discrimination. They were a forum for positive feedback, and officials suggested that the public nature of the audits made them an effective monitoring mechanism because they encouraged people to speak. This early assessment of the state-initiated process shows partial success of social audits on enforcing corrective action, which the study noted is an indicative rather than definitive finding. The study noted that the partial enforcement success is the result of an administrative system characterized by hierarchy and overlapping lines of reporting, which made it difficult for a single agency to enforce decisions. The paper noted that solutions to corruption and administrative reform require a holistic approach that combines rewards and sanctions.

21. Bhatt, Kiran. *Open Government in Education: Learning from Social Audits in India* | Centre for Policy Research. (Case Study for the IIEP-UNESCO Research Project 'Open Government in Education: Learning from Experience'). 2021. <https://etico.iiep.unesco.org/en/open-government-education-learning-social-audits-india-0>.

This study looks at the first social audit of education undertaken in India, facilitated by the National Commission for Protection of Child Rights (NCPDR). This study reviews experiences of two states (Rajasthan and Delhi) out of the ten states covered by the original pilot. The study discusses enabling conditions such as trust building

with teachers; dovetailing education issues with existing advocacy (e.g., community organizing around rural works program in Rajasthan); and the role of reform-minded officials in facilitating channels for dialogue and creating legitimacy for social audits. The review found that social audits improved student enrolment and teacher punctuality, increased the number of new schools, and decreased corporal punishment and non-payment of extra fees in pilot areas. Villagers also began to monitor school feeding programs and reported improvements. Some of the lessons learned include presenting social audits as collaborative spaces, teaching civil society partners to withstand backlash, and building alliances with other civil society groups working on other issues. Communities, teachers, and education officials were largely sympathetic to social audits. The study reported some challenges including teachers and school inspectors expressing irritation with frequent requests for information. Higher-level education officials accepted the government's role in monitoring but expressed the need to involve other administrative officials to address issues beyond their authority. The scale of this pilot social audit exercise was possible because of the backing by civil society actors and powerful institutions like NCPCR, who dedicated technical and human resources. The pilot hoped to motivate state governments to invest financial and legislative support but there was no government uptake for social audits in education. The report noted several reasons including NCPCR's lack of capacity to continue the social audits at scale, and staff turnover and depleting interest within NCPCR's right-to-education team. Social audits were also seen by donors as working against the government and thus not worthy of support. Following global trends, the education sector was focused more on short-term, measurable outcomes and social audits were not seen as contributing to this endeavor. Finally, disciplinary measures are prioritized over social audits due to an overall focus on addressing symptoms rather than causes of governance and service failure, and the perception that accountability is punitive.

22. Gordon, J., Jean-Pierre Tranchant, Laura Casu, Becky Mitchell, and Nick Nisbett. *APPI/SPREAD Collective Action for Nutrition Social Audit Programme Odisha, India: Final Evaluation Report*. International Food Policy Research Institute, 2019. <https://www.ifpri.org/publication/appispread-collective-action-nutrition-social-audit-programme-odisha-india-final>.

This evaluation discusses a civil society effort—led by the Society for Promoting Education and Rural Development in an east Indian state Odisha—on collective action for nutrition through its main intervention: social audits. The study found sufficient evidence that social audits have the potential to improve delivery and uptake of food and nutrition services. It found that social audits sensitized communities to their rights under India's national food security law (NFSA), primarily through direct contact with social audit teams who conducted verification processes in their homes. The study found positive changes in three out of four schemes related to maternity entitlement, food distribution, and integrated child development services. As a result of cumulative exposure to the social audit process, participants reported a reduction in extra payments to obtain rations in villages under the food distribution scheme. The study found female caregivers and pregnant women became more positive about engagement in civic life and state responsiveness to citizen demands. However, some marginalized populations' participation was limited due to entrenched power structures and social relations in the village. Participants reported confidence in using grievance redress processes, though the study found less confidence in villages where social audits were implemented early compared to later villages. The study hypothesizes that this disparity in confidence levels could be due to villagers' increased expectations, which could not be met simply by complaining to service providers. Some villages had problems when following up on grievances, especially those that did not have a pre-existing grievance redress process, thereby making the social audits a de-facto platform for receiving complaints. Providers also reported an increase in the number of complaints and expressed frustration because they did not have the power to address them. The study notes that issues of state responsiveness are key to maintaining citizens' trust in the social audit process. Participants reported largely positive perception about social audits, except when it did not meet their expectations regarding access to food and nutrition services, and when senior officials failed to

attend social audit public forums. Providers and officials found the process useful, positive, and well managed by the coordinating civil society organization. These officials were not contacted prior to the start of social audits, suggesting that even without information about social audits, they found merit in the process. The officials' main criticism was that it is not possible for a nonprofit organization to solve program-level problems because the issues are at the "upper level," suggesting the need for escalation and responsiveness from higher level officials.

23. Lakha, Salim, Durgam Rajasekhar, and Ramachandra Manjula. "Collusion, Co-Option and Capture: Social Accountability and Social Audits in Karnataka, India." *Oxford Development Studies* 43, no. 3 (2015): 330–48. <https://doi.org/10.1080/13600818.2015.1049136>.

This study discusses the social audit process of India's rural works program (NREGA) in the state of Karnataka. The study found that the village monitoring committees (VMC) responsible for implementing the social audits are dominated by men and dominant landowners, suggesting audits are open to elite manipulation and appropriation of various resources under NREGA. Appropriating NREGA benefits is aided by attributes like landholding, caste status, political alignment, occupation, and kinship connections. Depending on these, the study finds variation in elite capture within different gram panchayats or village bodies in one district of Karnataka. The study found that despite an official mandate for these social audits, the government made little attempt to train members of the VMC in social audit processes. Since social audits are not conducted in an impartial manner, legal safeguards for rural employment generation continue to be violated through contracts with those who provide heavy machinery, thereby diverting wages away from workers. Sometimes such contractors are part of the VMC. Another legislative requirement is the presentation of social audit reports at local government meetings, which the study found is neglected also. Giving voice through social accountability strategies such as social audits is impeded by several factors such as elite capture and unequal social relations in Indian villages. The study found inadequate government commitment to overcome challenges such as awareness generation amongst VMCs and workers as well as allocating adequate human and financial resources.

24. Mukherji, Rahul, and Himanshu Jha. "Bureaucratic Rationality, Political Will, and State Capacity." *Economic and Political Weekly* 49, no. 8 (2017).

The state-initiated social audits in Andhra Pradesh are the focus of this study. It discusses the pre-conditions for social audits aimed to prioritize citizens' concerns over particularistic populism. It looks at how reform-minded bureaucrats, assisted by executive politicians, created enabling conditions for collective action and public scrutiny of India's largest development program. It also studies the role of a quasi-independent body—the state social audit unit (SAU)—in insulating the program from patron-client relations. The synergy between executive-level government and political state actors formed the state's capacity to insulate a bureaucracy, that's committed to social auditing, from powerful farmers and construction companies who clearly aim to thwart the program. The study found that the state SAU effectively uncovered corruption, but lacked the authority to act on the problems or to prevent them from recurring. The study found this top-down approach to social audits relied on trained auditors rather than citizens. It used the SAU to assist the bureaucracy to be in touch with the micro-realities of a large-scale development program and heightened villagers' awareness of their rights through door-to-door verification. It noted that social audits were able to mobilize citizens who have a stake in effective implementation of the rural works program, but grievance redressal was weak.

- 25. Pande, Suchi and Rakesh R. Dubbudu. “Citizen Oversight and India’s Right to Work Program: What Do the Social Auditors Say?” *Accountability Working Paper 1*. (Accountability Research Center, 2017). <https://accountabilityresearch.org/publication/citizen-oversight-and-indias-right-to-work-program-what-do-the-social-auditors-say/>.**

This study discusses the implementation of India’s decade-long, state-initiated social audits of a rural works program (NREGA) in the southern state of Telangana. It found that after a decade, a relatively autonomous social audit unit successfully organized repeated social audits at scale— approximately 10,000 public hearings across the state. Though social audits are not considered grievance redress forums, social audits in Telangana are proactively engaged in local problem-solving. Many worker complaints are resolved at the door-to-door verification phase where auditors have sufficient autonomy—awareness of bottlenecks and clout to escalate the issues—to resolve grievances. The study suggests that an important factor that builds citizen trust in the social audit process is government responsiveness to audit findings. Some studies note social audits have limited success in deterring corruption; this study found that the detection and deterrence effects of social audits must be disentangled. The power to act on audit findings lies with a separate vigilance agency, which is either weak or nonexistent in many states across India.

- 26. Rajasekhar, Durgam, M. Devendra Babu, and Manjula Ramachandra. “Are Checks and Balances in MGNREGS Effective?” *The Indian Journal of Social Work* 73, no. 4 (Oct. 2021): 563–580. https://www.researchgate.net/publication/289612309_Are_checks_and_balances_in_mgnregs_effective.**

The study discusses the effectiveness of checks and balances in India’s rural works program to prevent misuse. One of the four checks and balance mechanisms discussed in this paper are social audits. It notes the contribution of studies on the implications of social audits on corruption and mismanagement of program funds. The study looked at social audits conducted by nongovernment organizations in the southern Indian state of Karnataka and found that it revealed fraudulent practices, namely inflated wages, duplicate names in labor lists, and fabricated labor lists. However, marginalized villagers were prevented from raising their voices against political elites who tended to control such programs. Unlike Andhra Pradesh, the government commitment for implementing social audits in Karnataka was weak. The study also noted that civil society organizations made social audits effective but found that civil society involvement may not always yield fruitful results; their agendas might be influenced by donors’ guidelines. Another significant factor was the state’s inability to convene spaces for citizens and third-party actors to assess implementation and create awareness about rights and entitlements. Without these enabling conditions, the poor’s dependency on political elites could negate the potential of participatory evaluative processes such as social audits.

- 27. Tambe, Sandeep, Ash Bahadur Subba, Jigme Basi, Sarika Pradhan, and B. B. Rai. “Measuring the Effectiveness of Social Audits: Experiences from Sikkim, India.” *Development in Practice* 26, no. 2 (2016): 184–92. <https://doi.org/10.1080/09614524.2016.1136268>.**

This study provides a brief overview of the experiences with civil society and state-conducted social audits in India. It briefly discusses the role of social audits in relation to the limitations of horizontal accountability mechanisms (e.g., the limited mandates of government financial audits and of state audits of decentralized villages’ funds). The study discusses findings from three rounds of social audits between 2013 and 2016 in Sikkim, India. It found a decline in the irregularities detected by social audits in the rural work program (NREGA), an increase in misappropriated funds being returned, and an increase in participation of wage workers who sought employment in NREGA. The study also found a decline in absolute levels of corruption (i.e., the misappropriated funds compared to the sanctioned cost for work) suggesting the efficacy of social audits has been maintained over multiple rounds. In response to governance challenges in other states (e.g., elite

capture of social audit process and proceedings), the government enacted policies to ensure the rural works programs benefitted the poor. The government did so by creating livelihood assets on land owned by the poor; it earmarked 50% of the labor budget of the local government unit (gram panchayat) for improving the land owned by the poorest 20%. The process in Sikkim was better adapted to its local social and political context compared to other Indian social audits. The structure of the social audit teams was adjusted to save costs and ensure effectiveness of the process. It also prioritized a “non-adversarial environment” and set a minimum participation limit (30% of job cardholders) to convene the public forum. Social audits also attempted to close the feedback loop through an exit conference with high level officials with authority to act on findings.

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28. Olken, Benjamin A. “Monitoring Corruption: Evidence from a Field Experiment in Indonesia.”

Journal of Political Economy 115, no. 2 (2007). <https://doi.org/10.1086/517935>.

This study discusses results from a short-term intervention in traditional top-down monitoring led by independent government agencies and grassroots monitoring to examine corruption in an Indonesian infrastructure program (Kecamatan Development Project). It found that government audits reduced missing expenditures; the results reported a substantial and statistically significant, negative effect on the percentage of expenditures that were unaccounted. Traditional government auditors were able to detect corruption, but the evidence was often too circumstantial to prosecute. The study found that this was due to the nature of the findings—most pertained to “procedures not followed” rather than concrete evidence of malfeasance. Thus, the reduced corruption was caused by the threat of audits rather than corrective actions imposed by auditors. In contrast, increased grassroot monitoring reduced missing expenditures in only a limited set of circumstances. The village monitoring meetings only reduced missing labor expenditures; they did not impact material expenditures and consequently had little impact overall. For public goods (such as infrastructure projects), the study notes there are weaker incentives to monitor, suggesting that professional auditors may be much more effective. The study also finds that treatments had a substantial effect on increasing participation. The slightly smaller increase in participation in villages that received both invitations to participate in village meetings as well as comment forms suggest that being able to submit written comments and attend meetings are substitutes. The study found a probability of increased discussion on corruption problems in villages with participation invitations and comment forms. Note, only the comment forms affected how problems were resolved. The study found evidence of elite capture in participation treatments. For example, invitation and comment forms distributed via schools were more effective than those distributed via the neighborhood heads. The study notes that the long-term effects of this one-time intervention will become clearer with time and the long-run implications of anticorruption policies remains an important area of further research.

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Annex 1: Studies at a glance

	Source	Year	Country covered	Sector	Methods	Inclusion criteria		
						Third-party assessment	Third-party convening	Third party-convened public forum to discuss findings
1	Bjorkman, and Svensson	2009	Uganda	Health	Field experiment (RCT)	Yes	Yes	Yes
2	Christensen, Dube, Haushofer, Siddiqi, and Voors	2021	Sierra Leone	Health	Field experiment (RCT)	Yes	Yes	Yes
3	Gullo, Galavotti, and Altman	2016	Malawi, Tanzania, Ethiopia, Rwanda	Health, livelihoods, education	Qualitative	Yes	Yes	Yes
4	Gullo, Galavotti, Khulmann, Msiska, Hastings, and Marti	2020	Malawi	Health	Mixed: Score card data, survey	Yes	Yes	Yes
5	Gurung, Derrett, Hill, and Gauld	2020	Nepal	Health	Mixed methods: interviews, document analysis	Yes	Yes	Yes
6	Long and Panday	2020	Bangladesh	Public services	Mixed methods: survey, key informant interviews, focus group discussion, process tracing, scorecard data	Yes	Yes	Yes
7	Mahmood, Rashid, Chowdhury, Hossain, Selim, Hoque, and Bhuiya	2020	Bangladesh	Health	Qualitative	Yes	Yes	Yes
8	Raffler, Poser, and Parkerson	2020	Uganda	Health	Field experiment (RCT)	Yes	Yes	Yes
9	Sadler and Thompson	2016	Kenya, Mali, Ghana	Child nutrition	Qualitative	Yes	Yes	Yes
10	Wild and Harris	2011	Malawi	Health and agriculture	Evaluation: political economy analysis	Yes	Yes	Yes
11	Wilson	2015	Nepal	Health	Qualitative	Yes	Yes	Yes

12	World Vision	2019	Uganda, Kenya, Sierra Leone, Ghana, Senegal, Democratic Republic of Congo, Indonesia, Kosovo, Armenia, Pakistan, Lebanon	Health, nutrition, maternal and child services	Mixed-method: experimental evaluations	Yes	Yes	Yes
13	UNESCO	2007	Asia-Pacific	Human rights, development	Qualitative	Yes	Yes	Yes
14	Kafle, Patel, and Agarwal	2012	Nepal	Education	Mixed methods: survey, gap analysis	Yes	Yes	Yes
15	Ricker, Cinnamon and Dierwechter	2020	South Africa	Public services (Sanitation)	Mixed methods: case study, semi-structured interviews, document analysis	Yes	Yes	Yes
16	Social Justice Coalition	2013	South Africa	Sanitation and janitorial services	Qualitative	Yes	Yes	Yes
17	Akella and Kidambi	2007	India	Public works	Qualitative	Yes	Yes	Yes
18	Afridi	2008	India	Public works	Qualitative	Yes	Yes	Yes
19	Aiyar and Mehta	2015	India	Public works	Mixed method: survey, panel data	Yes	Yes	Yes
20	Aiyar, Mehta, and Samji	2012	India	Public works	Mixed method: panel data, survey, interview	Yes	Yes	Yes
21	Bhatty	2021	India	Education	Mixed: survey, interviews, focus group discussions	Yes	Yes	Yes
22	Gordon, Nisbett, and Tranchant	2020	India	Maternal and child nutrition services	Mixed methods: survey, focus group, key informant interviews, process methodology	Yes	Yes	Yes
23	Lakha, Rajasekhar, and Manjula	2015	India	Public works	Mixed method: survey and interviews	Yes	Yes	Yes
24	Mukherji and Jha	2017	India	Public works	Mixed method: panel data, field visits, interviews	Yes	Yes	Yes
25	Pande and Dubbudu	2017	India	Public works	Mixed methods: survey, ethnography, interviews	Yes	Yes	Yes

26	Rajasekhar, Babu, and Manjula	2012	India	Public works	Mixed method: survey and interviews	Yes	Yes	Yes
27	Tambe, Subba, Basi, Pradhan, and Rai	2016	India	Public works	Quantitative	Yes	Yes	Yes
28	Olken	2007	Indonesia	Infrastructure project	Field experiment (RCT)	Yes	Yes	Yes