6th Global Forum on Reinventing Government
Towards Participatory and Transparent Governance
24 – 27 May 2005, Seoul, Republic of Korea

AUDITING FOR SOCIAL CHANGE
LEARNING FROM CIVIL SOCIETY INITIATIVES

Samuel Paul

March 2005

INTRODUCTION

Recent years have witnessed a growing concern in development circles about issues of governance and accountability in developing countries. There are several reasons behind this trend. First of all, there is mounting dissatisfaction with the manner in which the state has performed its functions in these countries. Both citizens and outside observers have questioned the efficiency and effectiveness of resource use by governments. Public investments have resulted in meager returns and low productivity in many cases. Failures in terms of lack of transparency, rule of law, and corruption are often highlighted as the key contributory factors underlying this phenomenon. The plea for a restructuring of the state and its functions have been greatly influenced by these perceptions. Second, the failure of many developing countries to achieve significant poverty reduction and the consequent inequity and injustice suffered by millions of marginalized people is yet another reason for this global concern about governance. The weak bargaining power and organizational capabilities of the poor have no doubt contributed to this outcome. The global campaign under UN auspices in support of the Millennium Development Goals (MDGs) is a response to this reality. Third, there is a growing realization that existing mechanisms for ensuring public accountability have not been able to resolve these problems. Supreme audit institutions (SAIs) exist in almost all countries. But the efficacy of traditional accountability mechanisms and their impact on the functioning of governments have come in for serious questioning.

International development agencies and donors have given increasing attention to the issues of governance and accountability referred to above. Their responses can be divided into two categories. The first consists of international efforts to reform and restructure government systems and practices so as to strengthen their performance and accountability. It covers a mix of interventions that range from administrative reforms to the redesign of judicial and audit institutions. Many foreign aid projects include reform programs of this nature. The second focuses on strengthening public accountability through pressure from outside of governments, especially through civil society institutions. The endeavour here has been to experiment with different types of pressure that civil society or citizens at large can bring to bear on their governments to be more accountable to the people. Some donors have begun to invest in the creation of civil society capabilities to play this role in specific country contexts.

Since the purpose of this paper is to discuss ways and means for SAIs to enhance the relevance and impact of the audit function by drawing upon civil society perspectives and feedback, it aims to focus primarily on the current thinking on this approach to strengthen public accountability. This is not to deny the importance of restructuring governments. A lot of good work is going on in this regard, and it should continue to receive high priority. But, as noted above, in the context of this paper, linking the audit function to the potential of civil society pressure as an aid to accountability has greater relevance.

This paper is divided into three sections. The first section presents some basic concepts and approaches that may help us to understand how civil society pressure can act as an influence on accountability. A narration of recent civil society initiatives to strengthen public accountability is provided in the second section. A case study of one of these initiatives, namely, citizen report cards on public services, in which this author was personally involved is also presented here. The third section offers some ideas on how SAIs might draw upon these concepts and experiences to make their audit of social change more focused and effective.

I. ACCOUNTABILITY AND CITIZENS' VOICE

In a democracy, the State is the servant of the people. It performs many functions essential for the welfare and development of its citizens and provides an array of essential services many of which are "public goods." The State collects taxes from the people to discharge its functions and is accountable to society for proper use of the resources entrusted to it. Periodic elections are seen as the ultimate lever that citizens can use to hold those wielding power in the name of the state accountable for their performance. But the dilemma is that while much happens between elections in terms of transactions between the state and its citizens, there is little an individual citizen can do in the short run if things go wrong in the discharge of functions or services by the state's agencies. Waiting for the next election is of little help to a citizen who needs immediate corrective action. The problem arises because the citizens have no "exit" unlike in the market place where they can exit from one supplier of a good or service to another. When citizens have no exit option, they can only vent their feelings through "voice." Voice may take the form of protest, non-cooperation or the rejection of political representatives through the ballot process.[1] Collective action in any of these forms can act as an instrument of accountability, signaling the authorities that they must listen to the people's voice and take remedial action. Of these different forms of voice, the ballot process is the most difficult to access because of the long time gap between elections. Other forms of collective action (a form of voice) are more easily resorted to when people face problems continually with the functioning of governments, especially with the delivery of services.

There is a growing literature on the use of voice as an aid to accountability and on the evidence from numerous experiments based on this approach.[2] Illustrative of this trend is the framework for accountability presented in the World Development Report (WDR) 2004. WDR uses the term "client power" to denote the voice of the users of public services. It is true that as customers of a service, citizens are clients. Nevertheless, it is important to note that their role as citizens is larger and has more power that what a mere client can command. Citizens, for example, have rights and avenues for action that may not always be available to mere clients. The preference of this paper's author, therefore, is to use the term "citizens' voice."

Diagram 1 below presents a graphical representation of WDR's framework for accountability.[3] Its focus is on accountability with respect to the services for the poor. But its implications are by no means limited only to the services or functions that matter only to the poor. This framework brings together four sets of players, namely, citizens/clients, political leaders/policy makers, public service providers, and frontline professionals. Citizens participate in the political process both individually and in groups. But they are also clients of the public agencies that provide different services. Their interests and goals need not always be the same and hence, conflicts between groups cannot be ruled out. Elected leaders and policy makers have the power to formulate policies and laws, and allocate and supervise resources and their use. Service providers are line departments and agencies charged with the responsibility for the design and delivery of public services. Providers may also be from the private sector, but are required to function under the regulation of public authorities. Frontline delivery personnel such as teachers and doctors work under the supervision of service providers. But their goals and incentives need not always be in tune with those of their service providers or policy makers.

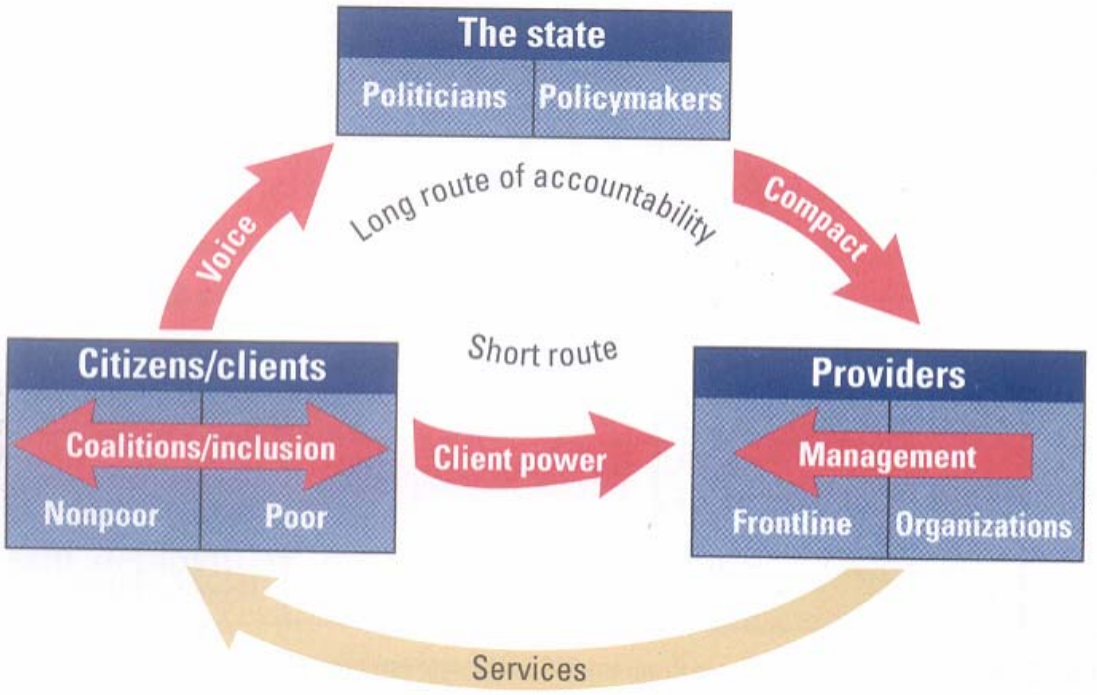
---

1 For a fuller discussion, see Paul, Samuel, "Accountability in Public Services: Exit, Voice and Control". World Development, July 1992.

2 See World Development Report (2004), World Bank, Washington DC; Manjunath and Balakrishnan, Civic Engagement for Better Governance, Public Affairs Centre, Bangalore, 2004.

3 The diagram is taken from Chapter 5 of WDR 2004.

Diagram 1 : Key Linkages in Accountability

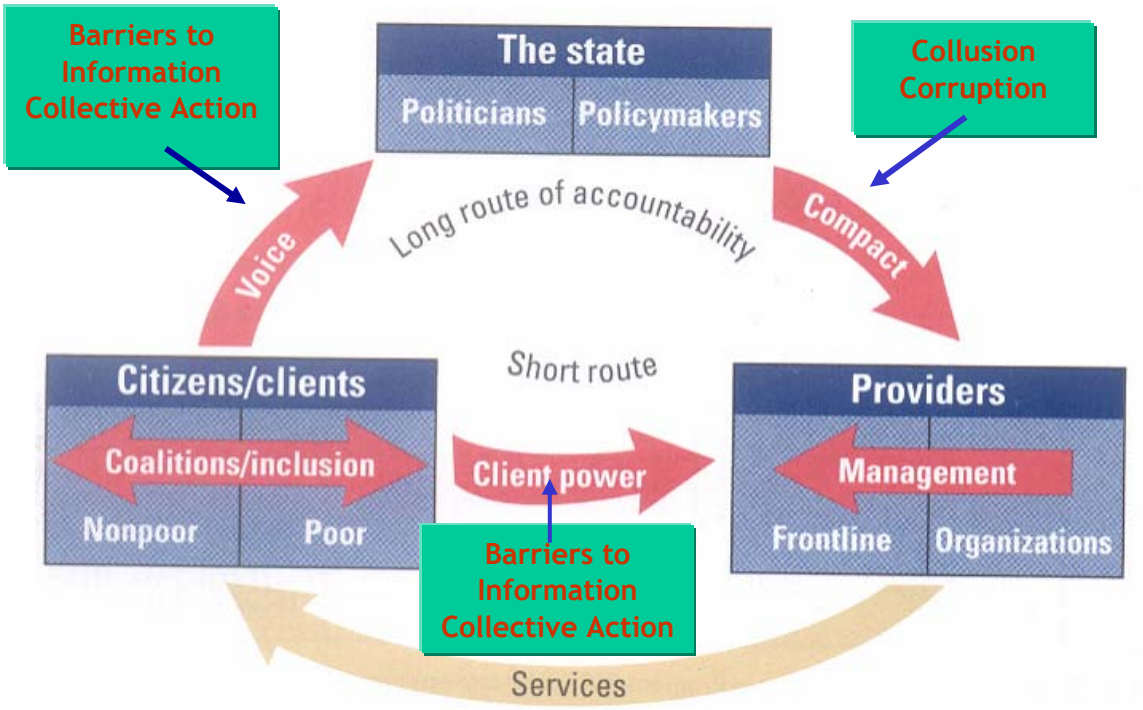


The WDR framework refers to the long route and the short route of accountability. Both operate in a circular fashion (see Diagram 1). Citizens/clients can use voice to signal policymakers/leaders on their needs and problems. The latter in turn can hold service providers accountable for the delivery of services through a compact, much as a contract with explicit terms and obligations of a mutual kind. Service providers then deliver services through their frontline workers and units that directly interface with citizens. Accountability here is enforced through the use of voice that works through the political process. In the short route, the linkage between citizens and providers is more direct. Here, client voice directly impacts on the provider and accountability is achieved through this direct pressure.

It is not our objective here to delve deep into this framework and its merits. Suffice it to note that it is a departure from the traditional notions of vertical accountability mechanisms. The latter have not been assumed away in this diagram. The traditional audit function is presumably built into the right side of the diagram. The operation of the compact and the resources deployed for services are subject to audits of various kind. But the new feature here is the mechanism of voice and the manner in which it acts as an aid to accountability.

But the big question is whether this framework can actually be made to work. The logic is appealing. In a democratic setting, listening to the people or responding to their collective voice seems desirable and feasible. Are there barriers that can derail or weaken these linkages? Diagram 2 provides some answers.

Diagram 2 : Barriers to Accountability



The above diagram illustrates the kinds of barriers that can break the neat relationships and influences implied in Diagram 1. It highlights two sets of barriers, one that could weaken the power of voice and the other that can render the compact ineffective. Voice, for example, will not work when citizens/clients do not have the necessary information or knowledge to make it effective. This can happen when people have limited knowledge in a specific area and are therefore unable to digest new information and make use of it. Even if they are educated, but have no access to information, then again the outcome will be no different. Thus, governments can create barriers to voice by denying people knowledge about their rights and entitlements, and standards and norms pertaining to services. Even when such information is available, if citizens do not have a sufficient background for understanding this information, it can potentially act as a barrier to voice. The poor often tend to suffer from this handicap.

There are equally important barriers to collective action as a form of voice. Collective action calls for time, organizational skills, and resources. It requires capacity to identify key issues and knowledge about possible remedies. The poor typically are weak in terms of these capabilities. When they are struggling to survive, they may not have the ability nor the incentives to invest in collective action. It is the reason why intermediary organizations (such as NGOs) enter the scene and organize the poor and marginalized communities. Collective action is easier to organise for the better off sections of society. Nevertheless, it is an uphill task even for them because of the "free rider" problem and the indifference characteristic of many middle class citizens who seek easy exits. It is not uncommon, for example, for people to pay a bribe to get their work done.

There is a similar set of barriers on the right hand side of the diagram that can turn the compact between policy makers and providers into a hollow ritual. There may be a nominal compact, but in reality, both parties may agree to ignore its provisions and collude to follow their own interests rather than the public good. When those who are meant to enforce the compact dilute or ignore it, there is no one left to demand accountability, and the casualty is the service provider's performance. In a country where citizens' access to information is limited, the latter will be unable to challenge collusive conduct. More often than not, corruption and political patronage are

at the heart of this phenomenon. Extreme cases of this kind signal the existence of a predatory state that citizens are unable to break.

What is described above applies to both the long and short routes of accountability depicted in the diagram. Barriers to information and collective action could render voice ineffective when citizens try to influence service providers directly (the short route). Delivery of services to the poor and the accountability of the providers to the people will not improve under these conditions. To conclude, unless the barriers to information and collective action are somehow eliminated, and citizens' voice is strengthened enough to weaken the grip of collusion and corruption in the machinery of government, it is unrealistic to expect that public accountability will improve.

II. ACCOUNTABILITY INITIATIVES BY CITIZENS

Despite the barriers discussed above, there have been numerous efforts by individual citizens, civil society groups and NGOs in several countries to improve the accountability of governments and service providers. Their interventions have taken different forms, depending on the context, the problems involved, and the skills and resources of the participants in these movements. Whether they have made any lasting impact or led to systemic changes within governments is difficult to say. Some of the interventions have been documented and assessed, and their lessons have been widely disseminated. In all cases, they have exerted pressure from outside the system. And some of them have resulted in models and approaches that have been replicated or adapted in other settings and even countries.

The civil society initiatives for accountability presented below fall into five categories: (1) community management of local services, (2) independent budget analysis and tracking, (3) public hearings, (4) public interest litigation, and (5) citizen report cards on services. A brief description of each follows.

1. Community Management of Local Services

There are many public services that lend themselves to direct monitoring and supervision by local communities.[4] In many cases, citizens and users of the services could participate in aspects of managing and monitoring such services. A good example is the local school where the parent-teacher association could actively participate in planning and supervising the school programs. Similarly, the maintenance of drinking water facilities, and community toilets has benefited from the participation of user groups. A recent case from the slums of Mumbai, India has shown how local communities have pitched in to manage and maintain the newly built toilet facilities. NGOs and local communities have played a lead role in this project and government has funded it through a World Bank project.

The initiative for community management has come largely from NGOs working in the field in local communities. Their primary interest is in promoting community participation in local development programs and services so as to make them more relevant to the people and more sustainable. But it turns out that such participation is also a powerful means to hold the government or service provider accountable to the people. When the latter influence the design of a service and monitor its delivery or contribute to the maintenance of public facilities, they have a strong interest in ensuring that the agencies involved are responsive to their problems and needs. Being closer to the scene and with a seat at the table, they can observe and challenge abuses and

[4] See Development Outreach, World Bank Institute, January 2004 for a number of applications of this nature.

poor performance. Community management of local services can thus act as an aid to accountability, and to a large extent, compensate for the inherent problems in monitoring local activities that higher level officials encounter. In several countries, governments and international donors are now encouraging and facilitating community management of public services and facilities.

2. Independent Budget Analysis and Tracking

Budgets are the basic instrument of governments to mobilize, allocate and monitor scarce resources (money and personnel). By bringing government budgets under public scrutiny, civil society groups are able to raise important questions about taxation, public expenditure, and the distribution of benefits to different groups of people. This initiative, of course, calls for special skills in terms of analysis and evaluation. Examples of civil society groups engaging in budget analysis and using the findings for advocacy are therefore not many. But wherever it has been attempted, the process has resulted in informing and educating both the people and the authorities (legislators and officials) on the implications of the allocations and on the need to modify them to achieve the stated policy objectives. Budget analysis can also be used to advocate reforms, especially with reference to the poor, as their interests are seldom adequately addressed in the complex bargaining processes behind the budgetary allocations.

A classic case of such budget analysis where citizens are actively involved comes from Porto Allegre, Brazil. Here communities participate by articulating their needs and priorities. This is an open process that helps the government to listen to the people's voice and arrive at allocations that take into account public concerns. Needless to say, the process presupposes a government that is inclined to listen and seek ideas from the people. It is also a time consuming process that calls for a great deal of involvement by community groups. Broad based budget analysis has been carried out in South Africa under the auspices of a local NGO. The International Centre on Budget and Policy Priorities in Washington DC is engaged in strengthening civil society capabilities to undertake budget analysis in developing countries.[5]

A more limited form of budget analysis has been attempted by DISHA, an NGO in Gujarat State, India. The focus here has been on analysis of the budget from the standpoint of the poor, especially the tribal population. The findings are used by the NGO to engage in dialogues with elected representatives and officials. The findings are publicized through the media in order to create public support for the proposals made by the NGO.

A third example is from Africa where public expenditure tracking has been attempted to monitor the effectiveness of the public spending on the services for the poor. The World Bank has led this effort in Uganda and other countries, but the approach lends itself to be used as an initiative to increase accountability. Budget analysis, of course, is primarily a means to improve the process of resource allocation by governments and to nudge them to be effective. But when civil society groups engage governments in this exercise, it can act as a force for greater public accountability.

---

[5] See "International Budget Project", Centre on Budget and Policy Priorities, Washington DC, 2003.

3. Public Hearings

Public hearings are a well known mechanism for eliciting the views and concerns of the people on a variety of issues. Regulatory agencies use this approach in the determination of tariff rates and other policies. In recent years, NGOs and other civil society groups have organized public hearings an a means to demand increased public accountability towards the poor and marginalized communities. Being an open process, it attracts the attention of the media and lends itself to being used as an aid to advocacy to improve the conditions of the poor. NGOs act as intermediaries in the process as the poor are not equipped with the skills and organization necessary to make a success of public hearings. When people face highly localized problems, it is possible to stimulate the poor to participate in public hearings.

A documented case from India narrates how MKSS, an NGO based in Rajasthan, India used public hearings in rural areas to publicise the abuses in public employment programs. This adverse publicity led to the authorities taking corrective action that benefited the local communities. It also gave a strong push to the right to information movement that was gaining momentum in the country in the early 1990s. Public hearings were used in this case to demand accountability in the programs that are supposed to benefit the poor. In the absence of the resultant pressure, abuses in the employment program might have continued unabated.

4. Public Interest Litigation (PIL)

Public interest litigation refers to legal action taken in a court of law for enforcing the public interest or to protect the legal rights and liabilities of the public or a community of people. The term, PIL, was first used in the USA in the 1960s to describe a legal development that sought to widen civic participation in governance. In some developing countries like India, PIL has been widely used to get the courts to direct governments to take corrective steps to restore the rights and entitlements of the poor. An independent judiciary and a democratic constitution are essential prerequisites for PIL to succeed. PIL is a potent accountability mechanism when the executive and legislative branches of government are unable or unwilling to protect the rights and entitlements of the poor.

Individual citizens, especially the poor, will find it difficult to resort to PIL to hold the government accountable for the denial of their rights simply because of the time and costs involved. As in public hearings, it is NGOs and organized civic groups that make use of PIL in most countries.

5. Citizen Report Cards – An Accountability Tool

A citizen report card (CRC) is a new way to rate different service providers from a user perspective and to utilise this information to make the providers more accountable to the people. User feedback is a cost effective way for a government to find out whether its services are reaching the people, especially the poor. Users of a public service can tell the government a lot about the quality and value of a service. Surprisingly, this is not a method that is known to or used by most developing country governments. The continuing neglect of the quality of services is in part a consequence of this gap. This is in sharp contrast to the practice of seeking “customer feedback" that is common in the competitive market place.

A CRC on public services is not just one more opinion poll. Report cards reflect the actual experience of people with a wide range of public services. The survey on which a report card is based covers only those who have had experiences in the use of specific services and interactions with the relevant public agencies or other aspects of public services. Users possess fairly accurate

information, for example, on whether a public agency actually solved their problems or whether they had to pay bribes to officials. Of course, errors of recall cannot be ruled out. But the large numbers of responses that sample surveys generate lend credibility to the findings.

Stratified random sample surveys using well structured questionnaires are the basis on which report cards are prepared. It is generally assumed that people from similar backgrounds in terms of education, culture, etc., are likely to use comparable standards in their assessments. But these standards may be higher for higher income groups than for the poor whose expectations about public services tend to be much lower. Dividing households into relatively homogenous categories is one way to minimise the biases that differing expectations can cause.

Since the author of this paper played a modest role in launching the first CRC in Bangalore, India, a brief case study of this experiment will be presented. Public Affairs Centre (PAC), founded in Bangalore, has taken this initiative much further over the past decade. The first report card on Bangalore's public agencies in 1994 covered municipal services, water supply, electricity, telecom, and transport. Since then, PAC has brought out report cards on several other cities, rural services and also on specific sectoral services such as health care. But since it has tracked services for a longer period in Bangalore, this experiement shall be refered to in detail below.[6]

The findings of the first CRC on Bangalore were most striking. Almost all of the public service providers received low ratings from the people. Agencies were rated and compared in terms of public satisfaction, corruption, and responsiveness. The media publicity that the findings received and the public discussions that followed brought the issue of public services out in the open. Civil society groups began to organize themselves to voice their demands for better performance. Some of the public agencies responded to these demands and took steps to improve their services. The inter-agency comparisons and the associated public glare seem to have contributed to this outcome. When the second report card on Bangalore came out in 1999, these improvements were reflected in the somewhat better ratings that the agencies received. Still several agencies remained indifferent and corruption levels continued to be high.

The third CRC on Bangalore in 2003 has shown a surprising turnaround in the city's services. It noted a remarkable rise in the citizen ratings of almost all the agencies.[7] Not only did public satisfaction improve across the board, but problem incidence and corruption seem to have declined perceptibly in the routine transactions between the public and the agencies (See the charts below). It is clear that more decisive steps have been taken by the agencies to improve services between 1999 and 2003.

What accounts for this distinct turnaround in Bangalore's public services? What lessons can we learn from this experiment? Needless to say, without deliberate interventions by the government and the service providers, no improvement would have taken place in the services. But the key question is, what made them act? A whole complex of factors seems to have been at work. The new Chief Minister of the State who took over in 1999 was very much concerned about the public dissatisfaction with the city's services. He set in motion new mechanisms such as the "Bangalore Agenda Task Force," a forum for public-private partnership that helped energise the agencies and

---

6 See Paul, S., Holding the State to Account: Citizen Monitoring in Action, Books for Change, Bangalore, 2002; Paul and Shekhar, Benchmarking Urban Services, Public Affairs Centre, Bangalore, 2000; Ravindra, A., An Assessment of the Impact of Bangalore Citizen Report Cards on the Performance of Public Agencies, OED Working Paper NO: 12, Washington DC, 2004.

7 For details, see Paul, S., Citizen Report Cards in Bangalore: A Case Study in Accountability, mimeo, PAC, Bangalore, 2005.

assist in the upgradation of services. Civil society groups and the media supported and monitored these efforts. What is significant is that the initial trigger for these actions came largely from the civil society initiative that we call "citizen report cards."

What are the pre-conditions for such civil society initiatives to work? It is obvious that these initiatives are more likely to succeed in a democratic and open society. Without adequate space for participation, CRCs are unlikely to make an impact. A tradition of activism within the civil society also can help. People should be willing to organize themselves to engage in advocacy and seek reforms supported by credible information. Political and bureaucratic leaders must have the will and resources to respond to such information and the call for improved governance by the people. Last, but not least, the credibility of those who craft CRCs is equally important. The initiators of the exercise should be seen as non-partisan and independent. They need to maintain high professional standards. The conduct of the survey and the interpretation of the findings should be done with utmost professional integrity.

When service providers and governments on their own improve their services and accountability, initiatives such as CRCs may not be necessary. Even under these conditions, a report card can be an effective means for civil society groups to monitor the performance of government and its service providers. Public agencies can on their own initiate report cards on their performance as indeed some in Bangalore have done. But when a government is indifferent to these concerns, advocacy based on a CRC can act as an accountability tool to challenge the government to perform better.

Agencies Covered by CRC 3

BMP	The City Municipal Corporation
BESCOM	The Electricity Authority
BWSSB	The Water & Sanitation Board
BDA	Land Development Authority
BSNL	Telecom Department
BMTC	City Transport Company
POLICE	City Police
RTO	Motor Vehicle Office
Gov. Hospital	Government Hospital

Chart 1: Decline in Problem Incidence

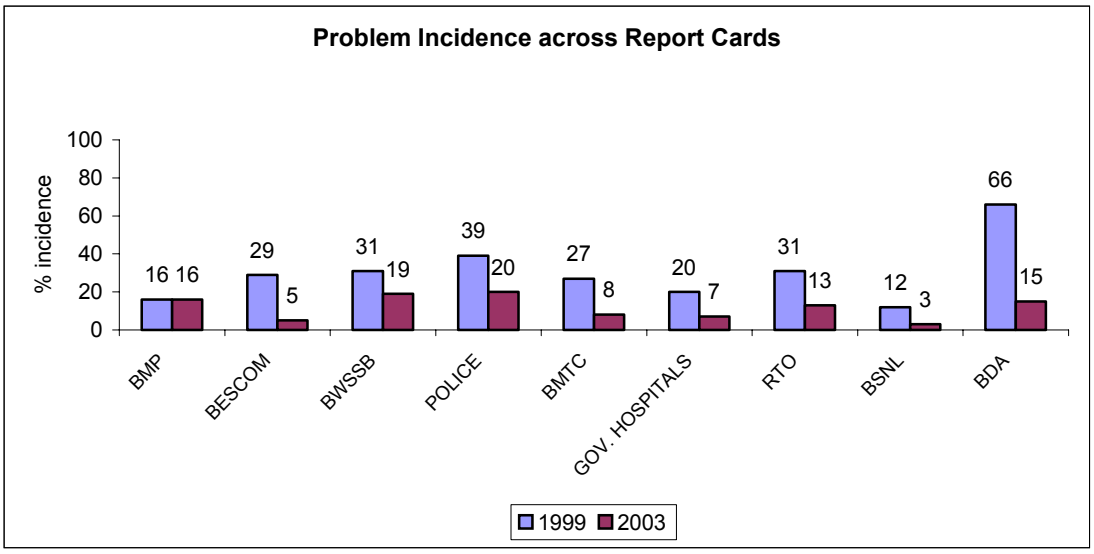


Chart 2: Decline in Corruption Levels (routine transactions)

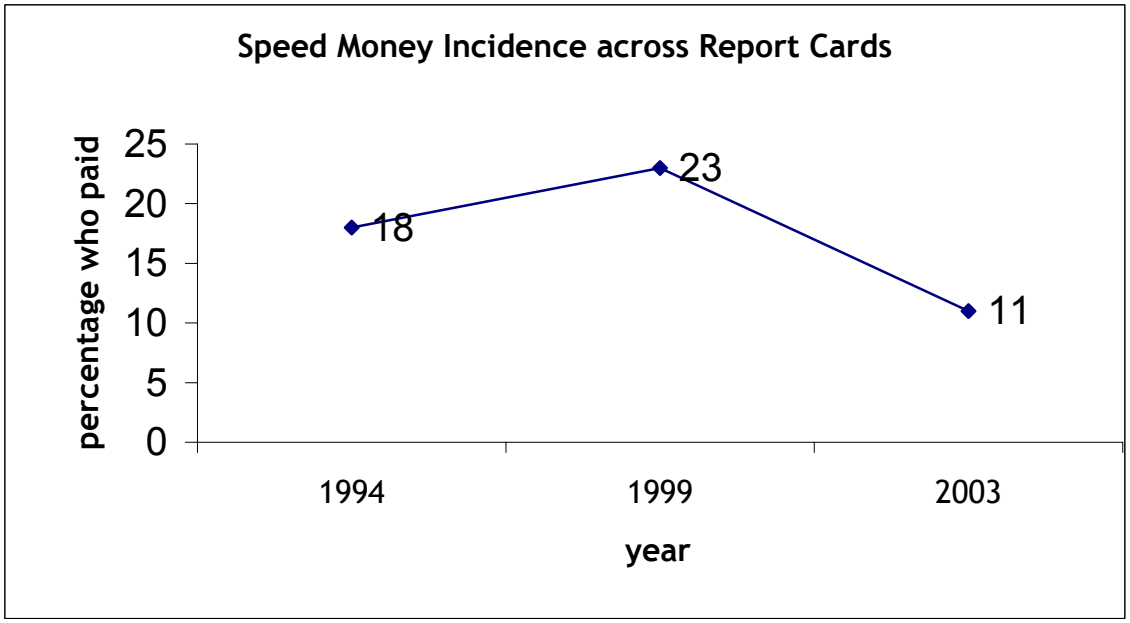
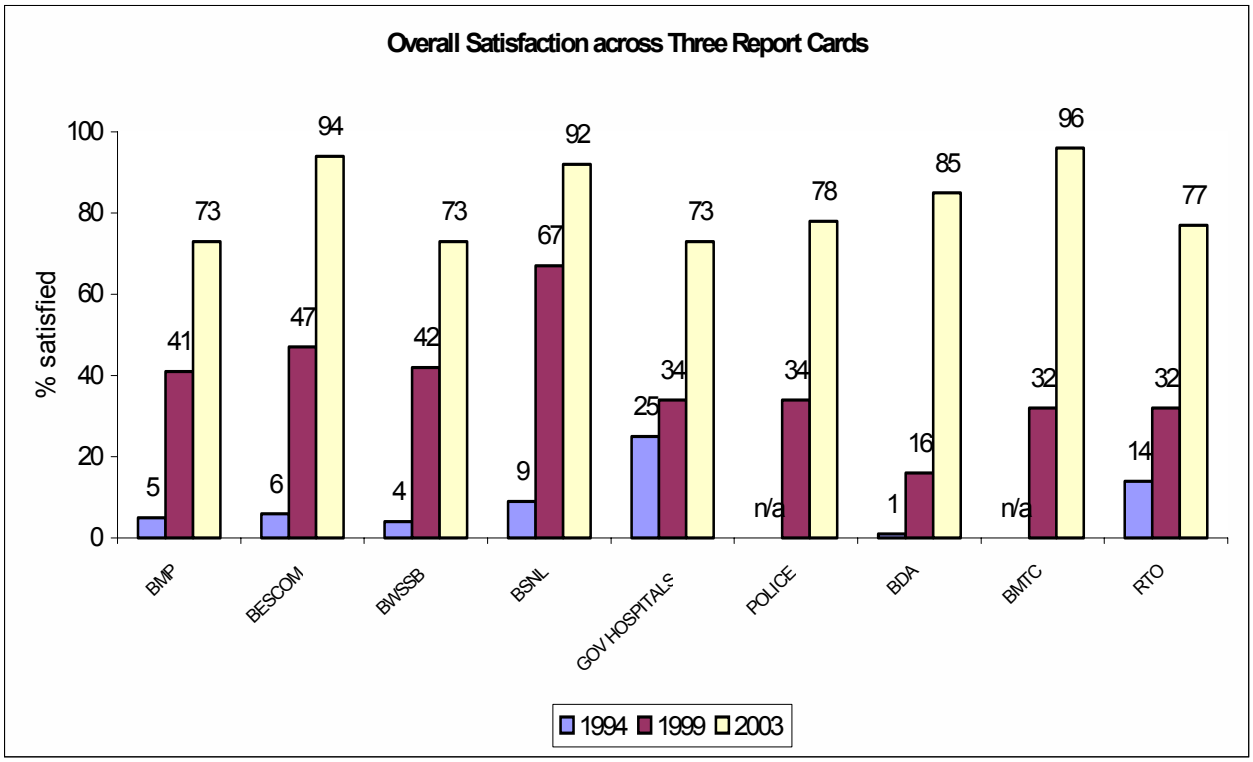


Chart 3: Rise in Satisfaction Levels



III. POLICY IMPLICATIONS FOR SUPREME AUDIT INSTITUTIONS (SAIS)

The range of accountability initiatives described above tells us the story of how civil society has responded to the weak public accountability that prevails in many developing countries. In a real sense, they represent a form of audit by the people on the effectiveness and outcomes of what government does. Note that it does not focus on the internal processes of government. A common thread that runs through these diverse experiments is the manner in which they have empowered citizens with new information and knowledge that could be used to hold a government or service provider accountable. These initiatives emerged in different countries and contexts and in response to different problems. That some of these concepts and tools are being replicated in other countries and sectors testify to their wide applicability.

Despite the potential power and impact of these civil society initiatives, it is difficult to imagine that they are the answer to the accountability deficit in developing countries. They do inspire us and provide models for others to follow. In critical situations, their pressure may make service providers and public agencies more accountable. And such initiatives will continue to emerge in different places. But they cannot assume the role of the institutions of government that have been assigned the responsibility of making accountability mechanisms work. In the final analysis, it is the governments and their supreme audit institutions (SAIs) that have a duty to make public accountability a reality.

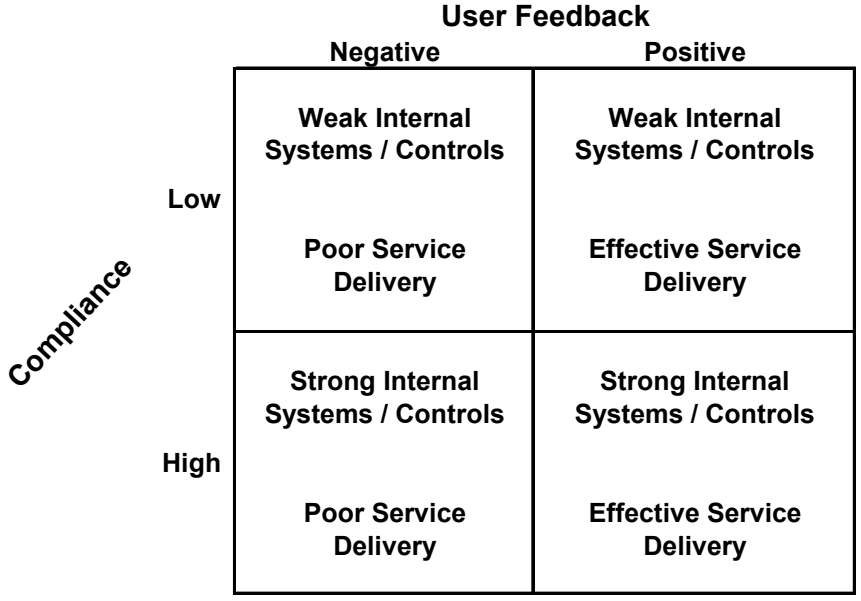
What are the policy implications of the civil society initiatives for SAIs? Do they offer new ideas or practices that can be incorporated into the agenda of SAIs? Are there ways to tap into the energies and insights of civil society that can be an aid to the work of SAIs? Admittedly, all of the civil society initiatives discussed above are not equally relevant to SAIs. PIL is clearly not an approach an audit institution can adopt. It cannot get involved in community management. Not can it be in the business of budget analysis. But there are several other things that SAIs can do. Let me offer some tentative ideas for consideration.

1. Incorporate Citizen Feedback Into Performance Audits

The audit function in developing countries is, for the most part, compliance oriented. Compliance is certainly a legitimate concern. But in the context of MDG goals and poverty reduction, concern for effectiveness needs to receive far more attention from auditors than at present. Performance audits and value for money audits represent moves in this direction. These practices are beginning to be adopted by developing countries. But the methodology used in these new types of audits may benefit greatly by incorporating the findings of user feedback. Performance audits should go beyond output measures to get an assessment of the quality and effectiveness dimensions of services. This is what user feedback can provide to the auditor. Performance audits that focus only on physical outputs and costs may miss this insight. In a drinking water supply program, a performance audit may count the number of water taps installed or the volume of water supplied. But the regularity of water supply or the maintenance of the facility that matter a lot to citizens may still leave much to be desired. Corruption may add to users' costs, but do not get reported anywhere. These aspects of effectiveness can be captured only through systematic user feedback.

The diagram below shows the value added that user feedback can offer when taken together with compliance audit.

Diagram 3: Compliance vs. User Feedback



In this 2x2 matrix, the findings of compliance audit are graded vertically, while the user feedback results are graded horizontally. The quality of compliance in a program or department may be rated low or high. Similarly, user feedback may turn out to be negative or positive.[8] Four combinations of these two variables can be seen in the diagram (A, B, C, and D). Insights from user feedback will now enable the SAI to see that some departments/programs may be weak in compliance and yet are more effective in their services (cell B). Cell A refers to departments/programs that are weak on both counts. Cell C shows that a department/program may be high on compliance, yet fail to deliver services effectively. Cell D is the only case where the performance is good on both counts. It is clear from this analysis that a more complete picture of how well a department/program is managed can be generated when information on both variables is taken together. This approach may help SAIs to make more balanced and well focused recommendations to the government.

2. CRC for Monitoring MDGs

Using the CRC approach to assess the effectiveness of all government functions and programs may be unrealistic. CRCs do call for extensive field surveys and the time and cost involved can entail a heavy burden on SAIs. But it should not be difficult for SAIs to use this approach in programs and departments that provide essential services for the people. MDGs are a case in point. The long term targets implied by MDGs will be achieved only through the interventions and service delivery over the years for which the state is responsible. If the delivery is not reaching the people as planned, it is unlikely that MDGs will be achieved. SAIs will be able to give advanced warnings to governments on whether they are on track with MDGs if they can tap into the power of user feedback. The message may stimulate governments to take midcourse corrections.

User feedback is already a component in the performance audits being done by SAIs in some of the more developed countries. USA, UK, and Canada have shown that this approach has merit. India's SAI has sought user feedback in its audit of the public distribution of food program. CRC's feasibility is thus not in doubt. But it is not known or widely used by SAIs. The challenge is to deploy it on a scale that can make a difference.

3. Audit of Government's Information Disclosure

A key lesson from the civil society initiatives for accountability discussed in this paper is that empowerment through new knowledge and information can motivate citizens to demand accountability. Governments are not always proactive in informing and educating citizens on their rights, entitlements, and what they should know in order to access public services and programs. This is an aspect of government that needs a systematic audit. Just as SAIs audit public expenditure, they should also assess the adequacy and quality of the information being provided to citizens to access services. There is much talk of citizen charters, the right to information, e-governance, etc. They lend themselves to be audited in terms of their relevance, implementation, and effectiveness. If citizens can be empowered through information, they will complement and reinforce the efforts of SAI.

---

[8] Grading can be refined further by creating more categories. A 2x2 matrix is being used for the sake of simplicity.

4. Educate Citizens on SAI Audits

In many countries, SAIs's reports and recommendations are not widely known to the public. Audit reports may go to the government and legislature, but may or may not get much attention in the press or other public fora. It is also possible that governments and SAIs restrict their public dissemination. Some of the reports that pertain to the inner workings of the government may not in any case interest the average citizen. If these reports do not get acted on by governments, nothing more will be heard of them. But this is not the case with reports and recommendations on programs that directly impact on citizens. If SAIs can increase citizen access to such reports, it is possible to generate public support for the changes and reforms being proposed. In many countries there are public interest groups and NGOs that may help initiate public debates on their implications. Stimulating informed debates on audit findings can be a powerful way to facilitate increased participation by citizens in governance processes and to strengthen the constituency for accountability.