

**REVIEW OF SOCIAL AUDIT
METHODOLOGY APPLICATION BY
MEMBERS OF THE SOCIAL
ACCOUNTABILITY LEARNING GROUP
(SALG)**

**SUBMITTED TO
SOCIAL ACCOUNTABILITY
LEARNING GROUP (SALG)**

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1.0. BACKGROUND

1.1. Introduction

This report presents an evaluation of the social audit methodology applied by the Social Audit Learning Group (SALG) members in Kenya. The report was prepared after an evaluation that involved the following:-

- a. Looking at best practices in social auditing
- b. Assessing the application of social audit methodologies by SALG members
- c. Assessing the policy environment and how it affects social auditing in Kenya
- d. In-depth analysis that involved comparing best practices, policy environment and actual practice of social auditing by SALG members in order to provide recommendations on how SALG members can improve their social auditing approaches.

This report is divided into sections. The first section provides a background, which defines what the report is about and how the consultants conceptualized the evaluation. The second section provides the methodology employed by the consultant in evaluation, the social auditing methodology by SALG members. The third section provides an exposition of findings in line with the objectives of the consultancy assignment. The final section provides recommendations to SALG members based on findings provided in section three.

1.2. Social Auditing Methodology

Social accountability is a process that aims at putting in place accountability measures anchored on civic engagement and participation. It involves participation by ordinary citizens and non-state actors either directly or indirectly in exacting accountability from public officers and government. In the context of the devolved system of governance in Kenya, social accountability refers to mechanisms, strategies and actions that communities and civil society organizations can use to hold public officials and their respective county governments accountable on utilization of public funds and delivery of public services. The poor people are the primary and greatest beneficiaries of effective social accountability tools.¹

Social Auditing Methodology is the primary approach used in social accountability in the use of public resources. It involves community driven evaluation of projects implemented by government and its agencies. Of key concern in a social audit is ascertaining value for money of the projects based on amount of money spent in comparison to local rates, timeliness and relevancy of project to community. Social audits are carried out to ensure that implementation of projects is transparent and known to everyone. Social audits are done to enhance public participation in all stages of a project cycle, to promote accountability, to prevent cases of stalled projects, to ensure quality control mechanism, to prevent corruption and other irregularities in public finance management and to promote people's rights and ownership.

¹ *Institutionalizing Social Accountability in Devolved Governance; The Institute of Economic Affairs; 2015*

1.3. The Social Audit Learning Group (SALG)

The Social Accountability Learning Group (SALG) is a network of CSOs promoting social accountability by entrenching a culture of citizen vigilance in local development in Kenya². SALG members have individually applied the social audit methodology to promote citizen oversight in the implementation of the Constituency Development Fund (CDF) in the counties of Nairobi, Nakuru, Kitui and Mombasa since the year 2006. SALG provides a platform for members CSOs to regularly evaluate progress of their social audit projects through a peer review process as well facilitate practice learning through sharing of best practices. Social Accountability Learning Group is currently coordinated by the Centre for Enhancing Democracy and Good Governance (CEDGG). Other members of SALG are: Centre for Human Rights and Civic Education (CHRCE), The Institute for Social Accountability (TISA) and Muslims for Human Rights (MUHURI)³

1.4. The Interpretation of the Terms of Reference

The Social Audit learning group (SALG) engaged a consultant to review their Social Audit methodologies and provide recommendations for improving the social auditing practice among its member organizations. As captured in the terms of reference, the specific focus of the consultancy assignment was to:-

- a. Review and evaluate the social audit methodology applied by SALG members in the respective counties so assess their effectiveness, efficiency and sustainability;
- b. Review the legal and policy environment under which the social audit has been conceptualised and juxtapose it with current devolved system of governance in Kenya;
- c. Provide recommendations for improved social audit methodology borrowing from the emerging trends locally and globally to promote its effectiveness, efficiency and sustainability.

Considering the focus areas of consultancy environment, the consultants formulated questions to capture required information to fulfill the demands of the assignment. The questions are:

- a. What defines efficiency, effectiveness and sustainability in the social auditing methodology
- b. What are the best practices in social auditing that ensure efficiency, effectiveness and sustainability
- c. What levels of efficiency, effectiveness and sustainability have been achieved in the application of social auditing methodology by the SALG members
- d. What opportunities and challenges does the legal and policy environment in Kenya present in line with the application of social auditing methodology
- e. What can the SALG members learn from each other and from other local or international cases towards improving efficiency, effectiveness and sustainability in their application of the social auditing methodology

² Adopted from the Terms of Reference accessed in December 2016 at www.tisa.or.ke/images/uploads/TOR_SOCIAL_AUDIT_REVIEW_2016.pdf

³ The profiles of the Institutions forming the SALG group are available in Annexes

2.0. REVIEW METHODOLOGY, METHODS AND TOOLS

2.1. Introduction

The assignment employed both qualitative and quantitative methods. The consultant began the assignment with an inception meeting with the SALG team in order to get deeper understanding of the project and get acquainted with the project team. Thereafter, an intensive desktop review included perusal of project documents, field reports as well as relevant materials pertinent to the project to gather secondary data that was used to contextualize the assignment and form a basis for development of final tools for primary data gathering. The desk review involved the following:-

- a. Exploring the practice of social auditing both locally and internationally in order to unbundle and identify indicators for efficiency, effectiveness and sustainability in social auditing
- b. Analysing the concepts of efficiency, effectiveness and sustainability in the context of social auditing methodology
- c. Review of the legal and policy instruments that provide for or legitimise social auditing towards identifying inherent opportunities and challenges
- d. Review of project documents by the various SALG members to understand how they conceptualized and implemented the social auditing methodology

Once the desk review had been done to a satisfactory level, the consultant engaged in field work. The aim of the field work was to interact with the various stakeholders that were involved or affected by the social auditing activities by the SALG members. Based on what had actually transpired from the perspective of various stakeholders, the consultant sought to explore the efficiency, effectiveness and sustainability of social auditing methodology as applied by the SALG members.

2.2. Field Work Approach

Considering this was an evaluation of a methodology, the study took a predominantly qualitative approach. In-depth study techniques are good in cases where focus is not on reliability but appreciation of sentiment and feelings of stakeholders. Therefore, armed with the understanding of what efficiency, effectiveness and sustainability in social auditing is, the consultant sought to engage the stakeholders to ascertain whether what the SALG members say it happened actually happened and whether desired results were achieved; what worked well and what did not work so well. The various stakeholders shared on whether they felt the process was efficient, effective and sustainable and what can be improved towards enhancing the three parameters.

2.3. Sampling Design

The population of interest in this evaluation were stakeholders i.e. individuals that were involved or affected the application of the social auditing methodology by the SALG members. Such stakeholders included:-

- a. County government officials

- b. CSOs that participated in the project.
- c. Project team from the SALG members
- d. Research Assistants
- e. Members of the public that participated in the social auditing process

Using the project documents provided by the SALG members, the consultants developed a sampling frame. Purposive sampling was used to ensure respondents included in the sampling frame were those that could provide relevant information to help in measuring efficiency, effectiveness and sustainability of social auditing methodology as applied by the SALG members. The list of respondents is provided as Annex 2 of this report.

2.4. Data Collection Procedure and Methods

Data collection involved review of literature and field work. The methods and tools that were used for data collection include:-

- a. Content Analysis

To review project documents, the consultants engaged in content analysis. Content analysis involves scanning or, as appropriate, in-depth study of written materials. Literature on social auditing methodology, legal and policy instruments that have influence on social auditing in Kenya, and all the project documents provided by project teams were reviewed before going to the field.

- b. Focus Group Discussions

Because of the unique nature of the social auditing undertakings by the SALG members, FGDs were carried out in each of the areas. FGDs brought together various stakeholders in a given locality for discussions aimed at getting their sentiment on the efficiency, effectiveness and sustainability of the social auditing methodology.

- c. Key Informant Interviews

A total of 27 key informants were targeted in this evaluation. Key Informant guides tailored to each population category, were used to undertake Key Informant interviews to get in-depth responses on the social audit methodology utilized by the SALG partners so far.

2.5. Data Analysis

Considering the qualitative orientation of the evaluation, the bulk of data collected was qualitative data. Such data was analyzed through creation of summary narratives and presented thematically. Quantitative data collected was analysed through use of descriptive statistics to assess trends.

2.6. Report Writing

The report adopted a logical format in line with the consultancy objectives and professionalism was exercised throughout the evaluation process and in the representation of findings in the evaluation report.

3.0. EVALUATION FINDINGS

3.1. Best Practices in Social Auditing Methodology

3.1.1. The Nature of Social Auditing Process

The Open society Institute for Eastern Africa/The Institute for Social Accountability prepared a handbook in 2011 which captures the best practice when it comes to doing a social audit. A social audit is defined as the process through which all details of a public project are scrutinized at a public meeting. A social audit examines all aspects of the public project, including the management of finances, officers responsible, recordkeeping, access to information, accountability, levels of public involvement and so forth. It is the process through which members of the community seek to evaluate how well public resources are being used and how to improve performance.

A social audit is similar to a financial audit, however, social audit fills the gaps that are often left by a financial audit⁴. The social Audit does not just focus on cash flows but also issues such as performance, accountability and impact of the project.⁵ From the definition, a social audit is a highly participatory process, where the public (consumers of service, / beneficiaries of projects) are engaged in the scrutiny of all aspects of projects (financed using public funds).

Being a systematic process, social audits involve the following steps regardless of the nature of public project being examined⁶;

- a. **Organization of the social audit.** This entails identifying the scope (area, sector, number of projects) of the audit. It also involve selection of the social audit teams, building community involvement and informing concerned project/ government officials.
- b. **Information gathering-** This involves collecting records of projects to be studied in the social audit. This usually undertaken using a specialised social audit questionnaire/tool depending on the nature of the public project being audited.
- c. **Information analysis and verification-** this involves studying the available project documents, conducting interviews with project stakeholders/beneficiaries and physical verification of projects. Preparation of social audit reports begins at this stage.
- d. **Awareness raising and notification of social audit public meeting -** This ensures that all residents (the public) are aware of the meeting. It ensures wide public participation as possible. Government and project officials should be given a written

⁴ The CDF Social Audit: A handbook for Communities; OSIEA/TISA 2011

⁵ Ibid

⁶ The steps outlined are extracted from the CDF Social Audit Handbook; OSIEA/TISA (2011).

invitation with sufficient notice. It is also important to ensure the meetings are not politicized.

- e. **The public meeting-** the meeting is used to discuss the findings of the audit and to make resolutions for follow up. The public meeting should be held in a public area accessible to all community members and should be chaired by a panel of eminent citizens/ persons of integrity. The public meeting should be guided by rules which should be announced at the very outset to ensure smooth discussions. Speculation and hearsay should not be condoned. Project officials and all those responsible for various aspect of project should be invited in advance and well informed of the aims of the meeting. The public hearing is not a witch- hunt or a finger pointing exercise, but rather discussions at the public hearing are an opportunity for local community to provide feedback on the projects.

- f. **Follow up-** The social audit public meeting should end with time bound resolutions and points for action. There should be a commitment from attending officials to rectify mistakes made and to improve the operation of specific projects/services. Through follow up the public through the social audit teams should demand actions on the findings of the audits based on the resolution made during the social audit public meetings. Follow up could take the form of visits to the respective project officials, writing demand letters and convening feedback sessions to report on implementation of resolutions.

3.1.1. Efficiency in Social Auditing

Performance is measured by looking at both efficiency in processes and effectiveness of the processes. Efficiency measures the way processes are carried out. It is simply defined as doing things right. Things are done right if the following conditions are met:

- Right timing
- Right quantities
- Right costs
- Right people or personell
- Right procedures
- Right tools and equipment
- Right specifications are adhered to

In the case of the social auditing methodology, efficiency is measured in terms of:-

- *Right timing for the social audit*
- *Right timing for communication*
- *Right timing for engaging stakeholders*
- *Right timing for resolutions*
- *Right timing for follow up*
- *Targeting the right stakeholders*
- *Use of the right personnel*
- *Use of the right research tools*

- *Proper participatory processes*
- *Efficient use of available resources for social audit*

3.1.2. Effectiveness of Social Auditing Methodology

Effectiveness is a measure of results in line with intents or objectives. Effectiveness is looked at simply as getting the right results. Project results can be looked at in terms of the following:-

- right project outputs
- right project outcomes
- right project impact

Social auditing is done with the aim of coming up with the following outputs:-

- audit reports showing levels of accountability as outputs
- Resolutions on remedial action based on consultative meetings
- Follow up reports on remedial actions

Social auditing methodology anticipates the following outcomes:-

- Citizen participation in governance
- Awareness among citizens
- Greater cooperation between government officials and citizens
- Enhanced access to public offices and officials by citizens
- Enhanced value for money in public projects

Social auditing methodology anticipates the following as impact:-

- People centred governance
- Transparency and Accountability in use of public funds
- Prudent use of public funds in line with citizen's priorities

3.1.3. Sustainability of Social Auditing methodology

Project sustainability refers to project continuity. Social auditing is a participatory process aimed at enhancing citizen driven governance. Ultimately, social auditing anticipates an open government that shares information with the public and is responsive to community needs. Sustainability for a social auditing methodology can thus be considered in terms of the following:-

- **Scaling:** beyond what was done, how does the methodology facilitate citizen voice in accountability on a larger scale
- **Citizen ownership:** does the social auditing tool facilitate citizen ownership of the drive for accountability such that beyond the CSOs the communities will still demand accountability
- **Self-sufficiency:** does the methodology facilitate self-sufficiency in terms of creative ways of meeting the cost implications of social audits
- **Learning and action elements:** to what extent does the social auditing methodology allow for learning and internalization of the methodology and related process by the members of community

- Follow up in the social audit: in the social audits issues arise, does the methodology provide mechanisms for relentless follow up until issues are resolved.
- Institutionalization: extent to which government processes provide a facilitative/supportive framework and environment e.g. access to information, technical cooperation by government officers, uptake of feedback from reports.

3.2. Review and Evaluation of Efficiency in the Social Audit Methodology Applied By SALG Members in the Respective Counties

Considering the information gathered by the consultant from the project documents, all the SALG members followed the standard steps in the social auditing methodology but with variations depending on context.

3.2.1. Evaluation of efficiency in application of Social Audit Methodology by TISA

TISA employed the following Social Audit steps during the project implementation;

- Desktop top review around solid waste management around Nairobi county and the implementation of budget
- Budget allocation to solid waste management within the Nairobi City County for the financial years 2013/2014, 2014/2015 and 2015/2016
- Designing of the audit tool
- Induction meetings within the three sub-counties in Nairobi City County
- Participants' introductory meeting to sell the idea
- Mobilization of community resource persons from the three sub-counties
- Orientation of the social audit tools among the community resource persons and other stakeholders
- Sampling through random selection but also influenced by previous project engagement in the three areas and the available financial resources
- Actual data collection
- Data collection process review by TISA
- Data entry and analysis
- Generation of social audit report
- Validation of the report by community resource persons
- Dissemination to the partners

Considering information gathered through key informant interviews and the FGDs, the methodology applied by TISA was efficient because of a number of reasons. First, the social audit was well aligned to the county budgetary cycle in terms of timing. However, some respondents were concerned as to whether the social audit should have come a concurrent process or an ex post activities. TISA did well in identifying and engaging all relevant stakeholders. Such stakeholders included the residents association, the garbage collection firms contracted by the county, the county government officials, and members of the public represented by leaders of CBO. The decision to engage CBOs and community resource

persons helped enhance organizational efficiency in executing the methodology. The research tools were found to be user friendly and appropriate review ensured community resource person had their input on the tools.

Participation in the social auditing process was hailed by the participants in focus group discussions as having been perfect. TISA adequately involved the grass root leaders that helped in mobilisation and driving the social audit process. Communication between community and TISA was efficient due to adoption of an SMS platform. Apart from SMSes, there were enough materials produced and disseminated by TISA that helped in enhancing efficiency in access to information. After the social audit training on solid waste management, the youth formed environment monitoring committees to oversee and work within area administration on environment matters. The formation of environment monitoring committees facilitated efficient work due to the committees becoming focal points in the monitoring process. The findings were also shared with key government stakeholders including representatives of the executive and environmental county assembly committee, during a county level meeting.

While appreciating all the information shared by TISA, some community members felt TISA was slow in responding to issues raised by community members. However, further clarification revealed that the issues revolved around scope and duration of the project that were not entirely in the making of TISA. The duration of the social audit as well as the training of community resource persons was considered short by many respondents. FGD participants were of consensus that the training would have been more beneficial if it targeted the entire community rather than just a few resource persons. Effectively, what it means that the engagement with the community resource persons required a further engagement targetting the wider community engagement because it requires another intervention to transform what the community resource persons learn into community consciousness and awareness. This also raises the question of whether the targetted community resource persons would be effective in scaling up the knowledge gained.

Some members of the community felt a component on recycling in the training would have helped them better understand the recycling efforts by the county government and the private firms contracted to handle waste management. This however was not within the scope of the program. It also implies that the need for jobs is a higher priority than accountability to the target resource persons drawn from community based organisations and comprising a large number of youth. Additionally, the training lacked a facilitative element in terms of linking members of the community with oversight bodies in the environmental sector.

Finally, the scope of the social auditing project did not facilitate holistic address of concerns in the county. According to the project team from TISA, the project covered 3 out of 17 sub-

counties in Nairobi City County and thus the scope in terms of coverage of county was not sufficient.

Finally, the social audit process was hampered by lack of access to procurement information coupled with the inability to secure cooperation from the county executive.

3.2.2. Evaluation of efficiency in application of Social Audit Methodology Center for Human Rights and Civic Education (CHRCE)

The steps followed by CHRCE in executing the social audit methodology were as follows:-

- The project began with a launch, that brought together various key stakeholders that included CSOs, County Government officials and County Commissioner's representative
- The launch was followed by community sensitization to enable community members to understand the project rationale and support it.
- Community sensitization was preceded by recruitment of civic educators to sensitize the communities at grassroots
- After sensitization, social audit materials were disseminated to the community to prepare them for the audit process
- Social Auditors were recruited based on set minimum academic qualification
- Training for the social auditors was conducted. The training entailed sensitization on the project and familiarizing the auditors with social auditing tools.
- Budget tracking tools were formulated
- Projects were sampled randomly per sub county
- The audit process began with CDF projects so the implementing partner had to change audit tools later to capture all other projects to be audited
- Actual auditing process by social auditors entailed project visits and verification
- There were field follow ups and verification by field monitors as a quality control mechanism
- Finally, there were community symposiums between the social auditors and the duty bearers organized to deliberate on the social audit findings

CHRCE like TISA employed the right steps in its social audit. However, CHRCE seemed to have missed an initial stage of information gathering and clarifying what the social audit would entail. Consequently, they started with an initial focus on CDF projects and had to change later so as to focus on all projects in the various subcounties. Another unique part of the CHRCE methodology was that CHRCE had their own monitors to monitor social auditors through spot checking as a means of quality control mechanisms.

What worked efficiently was good engagement between social auditors and CHRCE monitors. There were interface meetings that took place between CHRCE, partners and social auditors to validate and adopt the social audit report findings. All relevant stakeholders were engaged in the project. Additionally, proper training was done for all stakeholders to facilitate their effective active participation in the process.

Efficiency was lacking due to project scope. Each social auditor represented a Sub county which is very big in terms of geographical scope. The social auditors were not adequate due to resource constraints. Social auditors interacted with indicated that the vastness of the county required more resources in terms of travelling allowances.

Efficiency could also not be achieved due to lack of cooperation from some county government officials. CHRCE tried to engage but county government was not very cooperative. Some county government officials were not willing to release and share information with citizens regarding public participation activities.

Monetary expectations also affected efficiency in application of social audit methodology. This is because members of the public expected money instead of owning the social audit process. In addition, the media being very commercial did not cooperate well with the CHRCE unless money was provided.

Efficiency was also hampered in the sense that only a few community members were engaged. Discussants in focus group argued that the communities were not fully involved because of the small coverage scope. A respondent from CHRCE argued that project scope ought to be expanded. There is need to expand the social audits to sub-locational level currently at sub-county level is not sufficient. Outreach to the rest of the community members was not helped by language used in newsletters distributed to the people. The Mwangaza newsletter used was in English, which was not understood by many community members.

Leaders like MCAs were not engaged in a timely manner; those interviewed indicated that they were only reached at a later stage of the project, informally. Therefore a need to involve political leaders from project identification to implementation, monitoring and evaluation. Time allocated for the project did not allow for strict adherence to the social audit process and procedures. For instance, follow ups could not be done due to time limitations.

3.2.3. Evaluation of efficiency in application of Social Audit Methodology by Centre For Enhancing Democracy & Good Governance (CEDGG)

Based on project documents accessed, CEDGG did not strictly adhere to the steps of doing a social audit. The project documents are silent on the social audit methodology per se but highly pronounced on the budget monitoring process. As gathered from the project documents availed to the consultant, the CEDGG project activities included the following:-

- Awareness creation on the county budget process and opportunities for public participation e.g. formulation of county integrated development plan (long and medium term).

- Building the capacity of Residents' Associations and citizen forums to participate in budget process at the county level
- Monitoring use of public funds through social audits
- Mobilising for public participation and petitions in county budgeting processes- 'vikao vya umma'
- Convening quarterly civil society and county government engagement forum
- IEC material production and dissemination
- Media Advocacy strategy
- Building capacity of County Officials to appreciate and integrate social audit in county budget process
- Advocate for citizens access to public information law within the County

The process engaged in by CEDGG was broader than what the social auditing methodology is about. While making social auditing part of such a broader engagement is commendable, it is easy to lose the gist of social auditing and its aims. The process by CEDGG aligns public engagement with budgetary process. However, efficiency tends to be lost when a project has a very broad focus. Efficiency would require more fidelity to the social audit steps and best practices. This is because adhering to the social audit steps would still help towards attainment of organizational objectives as captured in the project documents.

That said, the broad focus adopted by CEDGG had its own positives in terms of operational efficiency. The choice to engage resident association enhanced operational efficiency by making the choosing of monitors easy. Once the monitors were picked from among the residents, it made acceptance of the monitors by the community possible leading to easier engagement with the community.

The social audit methodology or process immensely benefited from awareness created during the budget process. The community understanding the distinction between different devolved funds (CDF & County funds) is important in targeting for resolutions of the identified advocacy issues. Once the community understood the connection between taxes and service delivery then they could easily engage in demanding for social accountability. Awareness of wider budgetary process issues done at the initial stages enabled the community understanding the importance/need for public participation.

CEDGG also ensured inclusivity when choosing social audit monitors. The Social audit monitors comprised of women, people with disability and the youth, which resonated well with the community due to the unique nature of challenges to different stakeholders. This particularly helped in widening the scope of areas to address and a sense of belonging.

Another facilitative element that enhanced efficiency in the social audit process was the good relationship established between the county and CEDGG. The relationship with Nakuru County Government was good and the fact that the role of CEDGG is recognised provided

an opportunity for engagement and especially with the Budget committee of the County Assembly in a timely manner. Having anchored the social audit process within the constitutional framework was particularly welcomed by the County Government representatives interviewed.

The audit process was done in a timely manner leading to identification of gaps in budgetary process and allocations. The report was important towards highlighting the gaps like lack of community participation in the budget process due to poor mobilization and this is important as the recommendations fed directly to the budget process.

Considering sentiments by respondents, the reports were produced but little follow up was done leading to very little remedial action being taken. FGDs revealed a level of despair among the citizens as most of the issues highlighted in the report had not yet fixed. Therefore, the social audit project was only efficient to the extent of delivering the report but beyond that very little was acted upon.

Efficiency in the social audit was greatly affected by lack of access to information. It was difficult for the monitors to establish exact facts especially relating to different expenditures during the project implementation (Lawyers' fees, lands). Lack of information resulted from lack of good will towards some implementers towards the audit. However, in some cases it resulted from lack of collaboration between contractors and Committee members especially at the project level like schools made it very difficult for community monitors to adequately assess the projects.

The social audits could also not flow properly because of the capacity of the monitors. For instance, confusion of financial years to the monitors especially when funds are allocated, disbursed and spent, it was not clear which allocation had been disbursed led to difficulties in interpreting data collected. Related to this, the social auditors lacked technical know-how or capacity to evaluate projects. Lack of technical know-how limited the monitors' assessment of the projects. Monitors could not technically assess and be able to estimate the cost of projects and the quality of materials used. This concern was also raised by the Representative from the Assembly who doubted the accuracy of monitoring by the community.

Members from the County Assembly (MCAs) were of the opinion that the social auditing process was ill timed and that still citizens don't understand the budget process. They argued that the Community members expect that funds are disbursed immediately the projects are identified and confront leaders to explain why the projects have not started. Additionally, despite the awareness created, Members of the County assembly complained that citizens don't understand the roles of MCAs and they think MCAs are responsible for project

implementation. Furthermore, MCAs raised concerns that because draft reports are not given to the elected leaders for feedback, issues are not clarified before they are launched.

Respondents (Community members) complained that they had challenges understanding the tools and this has a direct impact on the quality of information. If the tool is not easy to use, it affects efficiency and effectiveness in terms of time taken to collect relevant information and the quality of information collected.

Generally there was poor dissemination of the reports, while the County launch was successful due to participation of many stakeholders. There were complaints that elected leaders were not aware. CEDGG failed to take advantage of the good working relationship with the MCAs during the County Launch. After the County Launches, launches at the local level were not as expected. Media engagement was inadequate; the residents complained that despite presenting numerous reports highlighting misappropriation of funds to the media, they are never published.

3.3. Review and Evaluation of Effectiveness in the Social Audit Methodology Applied By SALG Members in the Respective Counties

Each of the SALG members had set objectives and clearly anticipated outputs, outcomes and impacts once the social audit was effected. The effectiveness of the social auditing methodology as applied by the members is the extent to which they fulfilled project objectives and realised desired results.

3.3.1. Review and Evaluation of Effectiveness in the Social Audit Methodology Applied TISA

TISA implemented a project that involved a social audit of the solid waste management budget implementation by Nairobi City County. The Objective of the project was to assess the status of service delivery with a focus on solid waste management sub sector specifically dealing with Garbage collection, which consists of household waste, construction and demolition debris, sanitation residues and waste from streets

The audit report as an output of the project revealed that there was low rate of garbage collection due to disfunctional trucks. The report also noted lack of legally designated waste collection points, lack of transparency due to non involvement of the citizens /residents. The report brought out the issue of poor waste segregation, lack of transparency and accountability in waste management, lack of clarity on how the youths are engaged as well as non operational NYS in all the assessed areas.

The methodology was effective to the extent it helped yield the following outcomes:-

- I. As a result of the social audit, communities are now empowered to hold their leaders accountable through community resource persons and environment monitoring committee

- II. The environment monitoring committees is regularly monitoring the issues of solid waste management as compared to before the intervention
- III. Communities are currently making demands on budget allocations with respect to solid waste management matters
- IV. Initially, the information flow from the county government to community was very poor, respondents in FGDs indicated there are improvements and this was attributed to the engagement by TISA
- V. The project benefited from engagement with TISA through information sharing between all actors in the communities and the county government
- VI. Community are informed about budget allocation and tracking concerning solid waste management
- VII. The citizens are strongly involved in public participation
- VIII. Citizens are aware about county functions as compared to before
- IX. There is improved spirit of volunteerism among the community
- X. As result of social audit, the community can now hold their leaders accountable
- XI. The provision of information was sufficient, TISA provided all relevant materials pertinent to the project

3.3.2. Review and Evaluation of Effectiveness in the Social Audit Methodology Applied CEDGG

CEDGG implemented a project titled: promoting citizen's participation in County governance through budget monitoring. The project had both short-term and long term goals. The short term goals of the project were:-

- Increased public awareness on the county budget cycle and opportunities for engagement
- Organized and evidence based advocacy by residents association and other organized citizen groups on county public finance matters
- Evidence –based research that informs reforms in the county public finance management
- Promote political goodwill and favorable environment for social audit through networking and partnership among stakeholders in county government

The long term project goals included the following:-

- Improved accountability and transparency in management of the county budget process through effective citizen participation in the planning of budget, monitoring and evaluation
- Improved capacity for county budget planning, execution and audit
- Strengthen organization capacity to promote effective local governance through practice learning, networking and partnership with like-minded organizations.

Considering the information availed, the social audit engaged in by CEDGG was effective to the extent that an output; an audit report was realized. Additionally, as an outcome due to the social auditing processes consultative forums were held and as a resolution out of the

consultative forums, remedial action was undertaken. A case in point is acknowledgement of issues by the Health Facility management Committee of Bondeni Maternity and a further disbursement of Ksh. 2.1 Million into their account for improvement of the facility. Through engagement in social audit by CEDGG, numerous classrooms, social Halls that were initially badly done were fixed

Another key achievement owing to the social audit is that communities have been following up whenever they identify any shoddy work especially through technical persons in the community. An example is in Kaloleni area where the community intervened to stop a road construction that was initially not done well. It was later re-done and it's currently in good condition.

As part of the community demand for redress, participants indicated that demonstration and picketing was not effectively planned hence it did not work. This was due to lack of proper coordination and mobilization by community members and only few individuals participated. This led to victimization of the individuals using ethnic maligning.

Community advocacy was not effective due to poor relationship with the Media in highlighting the identified issues by the community; this hindered the participation of the larger community participation. Additionally, there lacked cohesion among community members, some members wanted to engage as individuals on seeking redress to some issues; for example a few members turned up to demand the release of the funds for the disabled.

3.3.3. Review and Evaluation of Effectiveness in the Social Audit Methodology Applied CHRCE

CHRCE implemented a project titled: Promoting constitutionalism through citizen participation at the grassroots for effective service delivery within four counties Kitui, Machakos, Makueni and Tharaka Nithi. The main objective of the project was to mobilize and build capacities of grassroots communities (in the four Counties of Tharaka Nithi, Kitui, Makueni and Machakos) to engage with government authorities (County and National) for realization of the objectives of devolution and promotion of national values and principles of governance.

The major output from the project was the social audit reports. The reports were Compiled and published with recommendations and printed for dissemination through constituency (Sub-County) based debates/symposium. The social audit reports highlighted a number of issues that formed basis for accountability through engagement between rights holders and duty bearers. The social audit reports led to many positive outcomes. Some of the cases that stood out include:-

- Tharaka Nithi: there was a good case on staff houses in every health center where rooms were very small such that could not even fit a bed, the social auditors

sensitized the communities to demonstrate and consequently they ended up reworking on the staff houses.

- Kitui East classes, it was noted that the ceilings were falling down; as a result of social auditors and community intervention it was redone even before the launch.
- In Mwingi Central the renovation of tarmac road was not done to the required standards, with help of CHRCE and social auditors, the youth mobilized the community to demonstrate and it was redone.

3.4. Review and Evaluation of Sustainability in the Social Audit Methodology Applied By SALG Members in the Respective Counties

Sustainability of the social audit methodology was measured in terms of continuity. Continuity in this case is in either of the following forms:

- Ability of CSOs to attract more funding
- Innovative ways of cost effectively carrying out the social audit
- Community ownership of the social audit process
- Learning among community members of the social audit methodology

3.4.1. Review and evaluation of sustainability in the social audit methodology applied by CHRCE

The CHRCE project team member was of the opinion that the social audit has not been sustainable due to limited financial resources; there is a need to make it continuous that will enhance citizen engagement and participation and form oversight committees. There is a need to institutionalize social audit to make it more sustainable after the project period, that will include sustainable structures to guide the process.

Ownership of the activity by community members was somehow lacking in the case of CHRCE. This is because, as shared in the focus group discussions, some stakeholders i.e. the social monitors did not feel empowered enough. CHRCE had their own monitors to monitor social auditors through spot checking as a means of quality control mechanisms. However, what such an action effectively does is shift the power from the people to CHRCE and making it appear like the people are delivering good work for CHRCE as opposed to the notion that monitors do good work because they also want credible results from the audit.

According to a respondent from CHRCE, the audits should be continuous as well as bringing all actors on board including all the duty bearers and auditing both the National and County Government projects.

3.4.2. Review and evaluation of sustainability in the social audit methodology applied by TISA

The TISA Project Team Members felt that the social audit methodology was not broad and diverse enough due to limited funds. If funds had been available, they could have employed several diverse data collection methods, i.e. FGDs, key informants, structured interviews. TISA did not make a deliberate effort in organizing the community into formal groups to continue the work of social Audit. Despite financial limitations, some level of sustainability was achieved in the sense that the community resource persons formed environment monitoring committee on their own without TISA support, which implies the community taking charge of project elements despite not being supported by TISA. Sustainability achieved through the formation of environment monitoring committee by the residents. The environment monitoring committee can implement social audit activities without TISA

support. SALG can use such an initiative in other areas and build on the community efforts to make it work better.

3.4.3. Review and evaluation of sustainability in the social audit methodology applied by CEDGG

CEDGG has presence up to the local level through the Residents Association, which implies a sustainable structure through which social audits can be implemented. However, there was concern that only a few projects were monitored during the Social Audit. This means, the people in that structure have limited opportunity to engage in social audits and gain expertise in the methodology.

While CEDGG is using an already existing well established structure that is deep rooted from the community, the monitors are facilitated to monitor projects. There exist no own initiatives from the residents Association to monitor without facilitation. CEDGG needs to equip monitors with simple tools for different sectors and cultivate the culture of volunteerism for the monitors to continuously carry out monitoring. This will enable CEDGG implement its social Audit cheaply.

CEDGG has sustainability challenges owing to unwillingness by the community to volunteer their services and instead they have expectation of high remuneration. In turn, this makes the project to become CEDGG/donor driven as opposed to community driven. Such a scenario limits the prospects of initiative or participation of the community in seeking redress on identified issues on its own volition

Respondents shared that there is lack of commitment from elected leaders to address the issues raised in the reports due to weak follow up by the community. Lack of follow up on redressing the issues identified in the report kills the moral of the community in monitoring. There were attempts at public litigation but it proved expensive. However, the community feels that it's the best way of addressing the identified issues and thus could easily be mobilized into supporting such initiatives. CEDGG also needs to simplify the tools to it easy for the community to capture the correct information independently; this is one way of making social Audit sustainable in the absence of CEDGG.

3.5. Review Of The Legal And Policy Environment , Which Governs Social Audits In Kenya

Some of the main challenges faced by the SALG members in executing the social auditing methodology, among others, included the following:-

- Resource limitations
- Lack of political good will
- Lack of access to information
- Lack of understanding of the budgetary process among community members

Most, if not all, of these challenges can be tackled if constitutionalism and rule of law were embraced by all stakeholders. The legal and institutional frameworks existing in Kenya provide an enabling environment upon which social auditing should thrive. There are specific articles of the constitution and other acts like the public finance management Act that anchor social accountability.

Social Auditing methodology applied by the SALG members finds support in principles of good governance that the constitution of 2010 sought to enshrine. Sovereignty of the people under Article 1 and 2 puts people at the center of governance. Public participation in governance is no longer a privilege but a right because sovereignty belongs to the people. This is captured under the national values in article 10 of the constitution. Additionally, article 10 recognizes good governance, integrity, transparency and accountability among core national values that are binding for all Kenyans and state officers. Effectively, article 10 makes demand for social accountability a right and social auditing as a method of public participation in governance legitimate.

Getting information from the state for purposes of social audits is not a privilege but a right. The constitution in article 35 states that “Every citizen has the right of access to-- information held by the State”⁷.

The constitution provides for a two tier devolved system of government. Article 174 of the constitution, spells out the objects of the devolution clearly puts public participation and ownership of development processes at the center of governance. Democracy and accountable exercise of power is not possible without public participation. The people have a right of self-governance and a say in the exercise of powers by the state. The objects of devolution legitimize social accountability and citizen engaging government through use of methods like social audits.

⁷ Kenya Law Reporting available at <http://www.klrc.go.ke/index.php/constitution-of-kenya/112-chapter-four-the-bill-of-rights/part-2-rights-and-fundamental-freedoms/201-35-access-to-information>

Considering management of public finance, Article 201 (a) provides expressly that “there shall be openness and accountability, including public participation in financial matters”⁸. In the cases where the government is not responding, citizens have a right to seek remedial action through civil disobedience. Article 37 addresses the freedom of citizens to Assembly, demonstration and picketing, which are forms of public participation in governance.

In the 4th Fourth schedule which defines the functions of the various levels of government, county governments are charged with the function of “Ensuring and coordinating the participation of communities and locations in governance at the local level and assisting communities and locations to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level”.⁹ Therefore, as a core function of the county governments, they have to ensure communities participate in governance.

The 5th schedule provides for enactment of legislation within 3 years on public participation. Resulting from this article, many county governments have had to prepare public participation bills that govern engagement of the public in governance issues. These bills indicate avenues and opportunities for public participation that SALG members can explore in engaging in social auditing. Many other articles in the constitution such as Article 56 on affirmative action, article 32 on principles of public service, article 184 on management of urban areas, and article 73 demand public participation and integrity in government activities or state affairs.

Apart from the constitution, there are other legislations such as the County Government Act as well as the Public Finance Management act, that have express provisions on public participation and accountability to the people. For instance, Section 87 of the County Government Act, 2012- provides for adherence to public participation principles. The public finance management act has various sections that delve into and provide for citizen participation in governance. Section 10 of the PFM ACT, provides the responsibilities of the parliamentary budget office. Section 10 (2), states that “in carrying out its functions under subsection (1), the parliamentary budget office shall observe the principle of public participation in budgetary matters”. Citizen participation in budgetary matters is expressly provided for under section 35 that provides the stages in the budget making process.

The PFM Act Section 137 mandates counties to establish County Budget and Economic Forums [CBEF) as a “means for consultation” by the county government on plans and budgets. CBEFs consist of members from both Government and equal number of representation from Citizens. TISA is a member of the Nairobi CBEF thus it is a forum that can be exploited for enriching the social auditing processes within a county and SALG

⁸ Ibid

⁹ Constitution of Kenya 2010, available at

<http://www.klrc.go.ke/index.php/constitution-of-kenya/167-schedules-schedules/fourth-schedule-distribution-of-functions-between-national-and-the-county-governments/448-2-county-governments>

members should explore opportunities to be members of the CBEF in the respective Counties. In the urban areas, the Urban Areas and Cities Act provides for formation of citizen fora

From the foregoing legal stipulations, it follows that Kenya has a robust legal framework that supports and augments social auditing as a practice. The citizen participation and accountability anticipated in the constitution and other instruments on governance as well as public finance management provide opportunities for institutionalization of social auditing. Aligning social auditing to constitutional and legal based processes such as the budget making process provide an avenue for robust citizen engagement with government towards accountability and prudent use of public resources.

The devolved structure of governance in Kenya that places centrality of citizen right to participate in public affairs and access to information captures the spirit of origination of social audits in India. Social audits began as community effort through public hearings and questioning of government officials. The devolution structure facilitates local level participation in governance. Public awareness and access to information as the NREGA case (Annex 2) demonstrates are key to having robust social auditing and related social accountability.

4.0. RECOMENDATIONS FOR IMPROVING THE SOCIAL AUDIT METHODOLOGY BY SALG MEMBERS

4.1. Recommendations on Efficiency

The SALG members tried to tie the social audit process to the budgetary process. The social audit processes were implemented as part of the participation in the budget process. This makes it difficult to get adequate time to go through the social audit process. The advantage of linking the social audit to the budget process is the ability to cross-relate planning, allocations and expenditure information with project implementation data. However, some stages of the social audit require more time in order to achieve the desired results. **While tying the social audit to the budget process maybe ideal, the auditing cycle should not be strictly tied to one financial cycle. Instead, the auditing should be projects based thus facilitative and exhaustive and efficient engagement rather than rushing due to meeting the budgetary process related constraints**

There were complains about the tool being complicated and not easily understood. The SALG members have to benchmark and help each other on simplifying the tools. **Once the tool is simple but appropriate, it can fasten the audit process as it reduces the process of data cleaning due to minimal errors. In the age of technological advancement especially mobile phones, SALG members should think of digitizing the tool through mobile apple platform to make it easy for community members to use in data collection.**

Some of the challenges faced by the SALG members in implementing the social auditing methodology was lack of information due to lack of cooperation by some government officials. Often times, political interference hampers the social audit process thus a need to Institutionalize and harmonize the process by bringing all actors on board and probably coming up with collaboration and partnership charter stipulating roles of each actor on board. **More consultative forums before the begining of the social auditing process should help in clearing obstacles before the process begins. It is important to engage county governemnt officials before hand to help them understand the information needs in the process. This will help in mapping the likely sources of desired information to avoid challenges of back and forth during the actual data collection process.**

While the social auditing process has to be community owned, the community members have to be supported by technical people. For instance, as reported in the case of CEDGG, using non technical people led to some challenges in terms of varrying verdicts on certain projects. **Preferably, as is the case in the NTA example (Annex 4) there is need for the social audit to be divided into two; technical evaluation and general social evaluation. The technical aspects should be handled by technical people drawn**

from the community while other general issues can be evaluated by other members of the community.

To facilitate greater government buy into the social auditing process, there is a need to include technical people in the induction sessions. This should help towards discussing the technical design or elements of projects such as health centres, classrooms and bridges. **Including technical people from the beginning helps to avoid government people dismissing the exercise as anchored on ignorance of technical aspects or government processes. This will enhance cooperation and efficiency in the social audit processes.**

Media is crucial for quick dissemination of information and creation of awareness. Media engagement by members of SALG was not optimal. **There is a need for more intense media involvement in the information dissemination to enhance efficiencies in creating awareness and reaching all members of the community regarding the social auditing process and results.** CHRCE engaged radio stations and a newsletter, CEDGG engaged radio while TISA relied on SMES and Social media. The three partners can learn from each other's experience and come up with ways of more effective engagement with media as a partner.

4.2. Recommendations on Effectiveness

The social audit is supposed to be a collaborative process and not a witch hunt. Carrying out a social audit on a few projects implemented by only a given county government departments might lead to the affected county officials considering it as a witch hunt. Even if the officials do not initially consider it as a witch hunt, once other politicians pick it up and begin using the information negatively, and then it begins to feel that in a way it is a witch hunt. Therefore, to avoid such scenarios, so **that the social auditing methodology has the right effect across board, then the scope in terms of targeted departments or sub counties has to be expanded. An expanded scope also ensures most projects that are of interest to citizens are included in the order thus lessening lack of interest from members of the public.**

For greater community engagement and quick dissemination of information, probably the unit of focus should be the ward/location rather than the subcounty or constituency. Briefing should be done at that local level just as validation meetings should also be held at locational or ward level. Engaging members at that level enhances audit impact compared to sub-county level. **This is because most of the projects audited at that level by members from that locality are projects members can related with. Additionally, when members at that level engage government officials, they are able to get greater consensus on way forward and hence easily arriving at agreeable remedial.**

Achievement of results requires going beyond the common gate keepers in communities to engage the members of the community. Unless this is done, the process may be hampered by gate keepers who act as obstacles;not allowing others to participate. For instance, in the case of CHRCE, respondents indicated that during the social audits in many areas head teachers were enjoying monopoly both in design, implementation and audit of projects. Engagement of the head teachers in the social audit as respondents or part of the auditing team compromises the audit results thus a need for more inclusive actors in the audit process.

4.3. Recommendations on Sustainability

The SALG members implemented the social auditing methodology as part of a greater budget monitoring process. **The broader scope of the budget monitoring agenda requires more resources than the social auditing as a project on its own. Therefore, the social audit should be implemented as a separate project but the findings can fit into the budget process.** On the part of the CSO, this helps attract funding for the social auditing process but also funding for the budget monitoring process as two separate projects. Such specific funding of the social audit ensures there are enough resources to even scale the or effectively expand the social audit in terms of scope.

The SALG members should work towards achieving greater community ownership and involvement in the social auditing process. As TISA has done through the environment monitoring committee and CEDGG has done by engaging the residents association, there is need to invest more in processes of empowering the groups to own and run social audits.

As the case study of NTA provided in Annex 4 shows, building partnerships plays a key role in enhancing effectiveness but also sustainability of social auditing. Such partnerships can be with other CSOs but also community groups such as the resident associations. **Partnerships implies going beyond using the groups as entry points for social audits and letting the groups own and run certain elements of the social audit. This enhances learning by the groups, reduces the resource burden on the SALG members as focus moves from implementation to capacity building.**

The follow up element was missing to a large extent in the social auditing done by the SALG members. This element may have been constrained by time, tying auditing to the budget cycle but also financial constraints. Members of the public need feedback and they want to see remedial action if they are to remain supportive of the social auditing. There is need to improve community feedback, social auditors have been monitoring the projects but they don't get back to all the citizens due to large geographical scope or lack of anything to report back. **Therefore, the SALG members have to focus on ensuring that the social auditing does not just end with producing reports but ensuring feedback to community given and remedial action is taken through community advocacy.**

In order to achieve results, SALG members can consider working to get county governments institutionalise social audits as part of the public participation requirement. Just as members of the public are supposed to participate in budgeting, they also ought participate in monitoring and auditing of the budgetary allocations. SALG members can consider developing an advocacy campaign to lobby the various county assemblies to pass legislation that would institutionalise social audits. Such a legal/policy framework for social audits would lead to more empowered citizenry holding their government accountable. In the case of NREGA, the officials were responsive with respect to information sharing and capacity building of citizens. **Devolution and attendants laws, provide the SALG members with a window of opportunity to institutionalize the social audit through private members bill.**

ANNEXES

Annex I: List Of Respondents

Respondent Category	Number of Respondents
CEDGG	
Members of County Assembly	2
Nakuru Civil Society Forum	2
Resident Association Representatives	5
Focus Group Discussions (2 held)	12 for each FGD at various locations
TISA	
MCA's	2 (Budget and environment committee)
CEC environment	1
Taka Solutions (private company)	1
Kibra NGO	1
Resident Association representatives	3
Members of CBEF	1
Focus Group Discussions (1 Held)	12 members from CBOs
CHRCE	
Members of County Assembly	2
Nakuru Civil Society Forum	2
Resident Association Representatives	5
Focus Group Discussions (2 held)	12 for each FGD at various locations

Annex 2: Research Tools

Research Tool (Project Management)

CEDGG, TISA & CHRCE

Final Project Evaluation

Review of Social Audit Methodology

Project Management Team (The Program Manager)

1. Please comment on the social Audit steps.
 - a) Project phases from beginning to the end in terms of sequence of activities
 - b) How sampling was done.
 - c) Comment on quality, time, scope, and cost to implement a project of such magnitude.
 - d) The adequacy of funding social Audit methodology employed by your organisation. Are there things not done, not done well due to funding?.
 - e) The timeframe to achieve the intended results (Sufficient or not) justify your response
2. What were the key deliverables in this project?.
3. Please comment on the project outputs in relation to intended outcomes.
4. Do you think the social Audit activities have led to positive results?
 - a) If Yes which ones
 - b) If No, explain.
5. Do you think the community effectively participated?
 - a) If yes, explain why you think so.
 - b) If no, explain why you think so
6. Do you think there was a positive response from the Government?
 - a) If yes, explain why you think so.
 - b) If no, explain why you think so.

7. Do you think this Social Audit methodology is sustainable?
 - a) If yes, explain why you think so.
 - b) If no, explain why you think so.

8. Do you think the community can implement this Social Audit methodology without your support?
 - a) If yes, explain why you think so.
 - b) If no, explain why you think so.

9. What role did your partners like (TISA, CEDGG and CHRCE) play in the Project? And how did it affect the outcome of the project.

10. Who are the other actors that TISA, CEDGG or CHRCE can form partnerships with to scale up the impact?.

11. Did TISA, CEDGG or CHRCE engage in any media briefings or advocacy? .Yes/Or NO; Please explain your answer.

12. What feedback mechanisms has TISA, CEDGG or CHRCE provided to the public to facilitate queries or further engagement with public on social Audit reports?

13. What are the risks/challenges that were encountered in the course of implementing the social Audit methodology? How did you mitigate the risks?.

14. At some point CHRCE, CEDGG used Radio Programs to popularize government policies, and social audit and budget tracking findings, which language was used vernacular, Swahili or English? How was it effective?

15. How have the TISA, CEDGG or CHRCE project benefited your institution (SALG) in terms of programming?

16. How can this methodology be improved in the next phase?.

Research Tool for Institutional stakeholders; TISA, CEDGG and CHRCE

Institutional stakeholders (Budget Committee, CEC Finance)

1. What was the level of your institutions engagement with TISA, CEDGG or CHRCE on the social Audit methodology?
2. What worked well and what didn't work during the engagement with this social Audit methodology?
3. How can your engagement with TISA, CEDGG or CHRCE on such a project be improved going forward?.
4. Comment on the provision of information in relation to project documents requested by (TISA, CEDGG or CHRCE. How can the partnership be improved in subsequent engagement.
5. Comment on the contribution of TISA, CEDGG or CHRCE towards improved management of public resource in the Counties?
6. Has the Social Audit methodology produced any results? If Yes, in a scale of 1-5 (1-very poor,5-excellent)
 - Explain any positive or negative results
7. Are you satisfied with the Social Audit methodology used in this project.?
8. Do you have any proposal on how TISA, CEDGG or CHRCE can improve the Social methodology used in this project?
9. Rate the following statements On a scale of 1-5, where 1 is strongly disagree, 2 is Disagree, 3 is Neutral, 4 is Agree and 5 is strongly agree.
 - a) The TISA, CEDGG and CHRCE project informed citizen engagement in the County processes 1, 2, 3, 4, 5
 - b) The TISA, CEDGG or CHRCE reports contributed to informed citizens engagement with County Governments./CDF. 1, 2, 3, 4, 5
 - c) The mode of report dissemination is satisfactory 1, 2, 3, 4, 5
 - d) The level of awareness of the reports across the target areas in the county is high 1, 2, 3, 4, 5
 - e) My institution's engagement with TISA, CEDGG or CHRCE on the project was satisfactory 1, 2, 3, 4, 5

10. How have the TISA, CEDGG or CHRCE reports benefited your institution in terms of citizen engagement?

Annex 3: NREGA Case Study

Introduction to the Case

Andhra Pradesh experience of institutionalizing social audits into the implementation of the National Rural Employment Guarantee Act (NREGA)

The problem in India was dismal record of implementing rural employment programs. There was a large scale misappropriation by contractors, local political bosses and officials. These abuses are well documented in a study on Rs. 3 billion worth of FFW programs conducted by Deshingkar and Johnson between 2001 and 2002.

The contractors were involved in the following:-

made illegal profits by inflating employment figures,

Submitting inflated proposals for works, and claiming rice quotas for incomplete works.

Claiming funds for old works that had been constructed under a different program.

Against this background, NREGA posed a serious challenge for the AP government.

Political compulsions put AP on the spotlight for implementing NREGA- in February 2006

The scheme was launched in Anantpur district of Andhra Pradesh. With the spotlight on, the Political climate was ripe for a serious re-think of the corruption problem.

February 2009 Transparency and Accountability in NREGA was ready to experiment with innovative ideas to plug all potential sources of leakage. The first step in this direction was;

To computerize the entire implementation process of NREGA; data is collected and inputted at the Mandal (the lowest administrative unit) and consolidated at the state level.

All the data is public and available for scrutiny.

To streamline payment processes, wages are paid directly through post office accounts or bank accounts of the workers.

But the AP government was well aware that e-governance is no panacea. It offered no guarantees on the quality of data that was entered in to the system.

Systematic changes needed to be institutionalized in order to ensure real change.

The AP government recognized that in order to tackle corruption it was critical to attack it at its roots for which local monitoring and verification are critical. Social audits offered the best mechanism to do this.

Institutionalizing the Social Audit:

First steps

The social audit process began in March 2006 with a government initiated pilot social audit on 12 National Food for Work Program.

To facilitate this process, the government sought the collaboration of the MKSS (a grassroots organization based in Rajasthan).

The MKSS trained officials and interested civil society activists and worked with the government to design the conduct of these pilot social audits.

The objective of these pilots was both to test the waters and develop a cadre of trained resource persons who could manage the implementation of social audits in the state. The

pilot social audits provided the momentum necessary for the bureaucracy to crystallize the idea of institutionalizing social audit processes so that they could be conducted regularly on all NREGA works in the state.

A series of training and setting up of a 25 member strong state resource team.

The actual audit is conducted by educated village youth who are identified and trained by this pool of resource persons.

Since then, an average of 54 social audits is conducted every month across all 13 NREGA districts.

Implementing the social audit

The management structure;

The social audit process is facilitated by the Rural Development Department through the Strategy and Performance Innovation Unit (SPIU) that provides the organizational backbone to the process.

The SPIU is headed by a director-Ward Administrator, who is drawn from the state civil service cadre. The director is supported by a team of 25 resource persons as well as a social development specialist.

All team members are drawn exclusively from civil society organizations. This extensive involvement of civil society organizations is central to the key element of the social audit structure (An audit by definition cannot be conducted by the implementing agency).

The presence of civil society ensures that there is a high degree of autonomy and objectivity to the exercise. It is one of the most important checks and balances that have been built in to the process.

The director SPIU together with the social development specialist is responsible for taking all policy and management decisions related to the conduct of Social Audits on NREGA.

The state resource persons (SRPs) are responsible for managing the day to day aspects of conducting the social audit. This includes drawing up the social audit schedule, training district level resource persons, liaising with district level officials and ensuring follow up to social audit findings.

The district resource persons (DRPs) are responsible for managing the actual

Conducting of the social audit;

This includes identifying the village social auditors,

Training the village social auditors along with state resource persons,
filing RTI applications for accessing government documents and

Interacting with the mandal level officials to organize logistics and the public hearings.

The social audit itself is conducted by volunteers from the villages. Thus far, the social audit team has developed a cadre of over 20,000 trained village social auditors.

Management Structure behind the social audits

The rural development department has played a very supportive role in this entire process.

How can the Ward Administrators be strengthened in the Kenyan case.

The social audit team is given complete autonomy by the department in its everyday operations.

The government from time to time, issues various orders detailing rules and processes related to the audit. These orders are essential as they have given the Social auditors **easy access to government records as well as made it incumbent of local Officials to participate in the public hearings and respond to social audit findings.**

Social audit methodology

A lot of preparatory work goes in to the actual conduct of the social audit.

The first step is to put in an application under the Right to Information (RTI) to access relevant documents.

Recruitment of volunteers to conduct the audit. These volunteers are drawn exclusively from wage-seekers families.

The volunteers undergo a 3-4 day training session. On average, about 100 volunteers are identified per Mandal.

These volunteers are then divided into groups and assigned a team leader- a conscious effort is made to ensure that volunteers do not go in to their own villages to conduct the social.

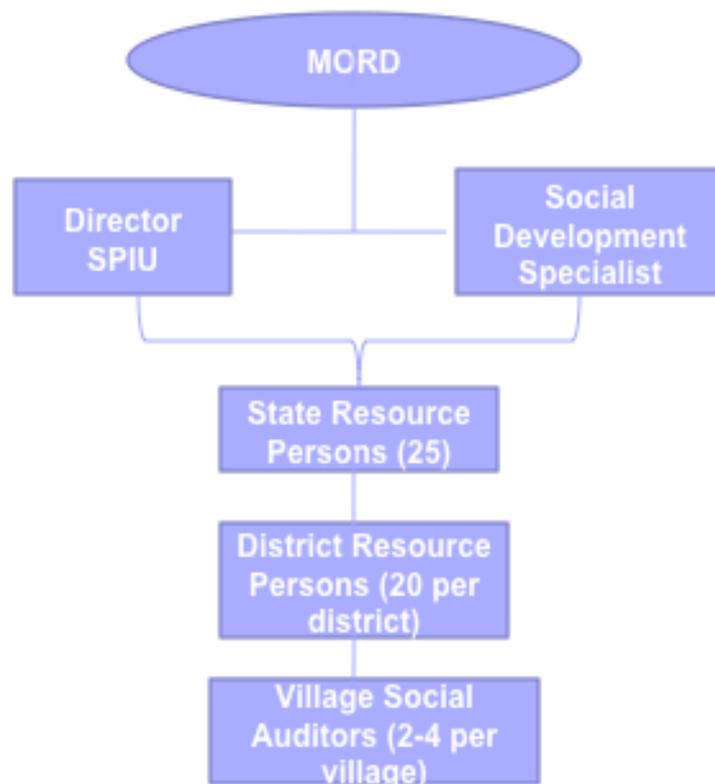
Before the Audit, all official records are scrutinized and consolidated in to manageable and easy to understand formats.

Armed with these documents, the village social auditors then go in to conduct the actual audit over a three day period.

During this time, the auditors stay in the villages assigned to them. To conduct the audit, the village auditors go from house to house cross verifying official records, scrutinizing job cards, examining the worksites, taking measurements and gathering information through interviews with wage seekers.

Verification complete, the auditors organize a village level meeting where findings from the audit are shared with the villagers.

Local political bosses, the Panchayat members and local officials most importantly the field assistant (government appointee who manages the implementation of the NREGA at the village level) participate in these meetings.



The village level meetings

Sharing session where details on the legal entitlements are shared with the public. This helps villagers understand the scheme better and most important acts as a catalyst for discussion and debate on the state of scheme,

This information triggers a detailed discussion between wage seekers and the field assistant on different aspects of implementation.

Through this process petty forms of corruption are unearthed in full public view. For instance, wage seekers may realize that that they have been given only a portion of the total wages that is there due, or

The social audit process concludes with a social audit forum or Jansunwai at the Mandal level where social audit teams from all villages in the Mandal come together to collectively share their findings.

It is mandatory for key NREGA officials from the Mandal to attend these meetings. Official participation includes the Mandal Development Officer, the

Members of the social audit team preside over the meetings. Typically, these meetings are attended by five to six hundred villagers.

At these meetings village social audit teams share key findings from the audit with the forum. Villagers that have borne the brunt of corruption are invited to testify and question NREGA functionaries.

NREGA functionaries are then called upon to respond to charges levied against them.

The presence of senior government officials enables immediate and effective grievance redressed albeit only where cases of petty corruption are unearthed.

Analyzing Andhra Pradesh's experience

What happens after a social audit?

In 2007, the World Bank, in partnership with the SPIU of the rural development department of Andhra Pradesh conducted a study on the effectiveness of implementing regular and sustained social audits in NREGA. The overarching objective of the study was to assess the efficacy of the social audits as an accountability mechanism.

To assess the impact that the social audit has on awareness levels, the study asked labourers whether they had heard of the NREGA and whether that were aware of its specific components.

Findings

When asked '**Have you heard of the NREGA**', only 39% answered positively in round 1 (before the social audit).

This rose to a dramatic 98% in round 2 and stayed at 98% in round 3 (six months later).

Dramatic improvements in levels of awareness before and after a social audit

This data is significant as it reflects the critical role that social audits can play in disseminating information and ensuring that it reaches those who need it. As mentioned, During the audit, teams spend a minimum of three to four days in the villages interacting with beneficiaries and discussing various aspects of the scheme with them.

At the end of this process, village meetings are organized where information concerning the program and details of its implementation are shared with the village.

Through this process, critical information is shared and as this data suggests, this knowledge remains with the villagers long after the audit teams have gone.

Key finding Improvements

Key Questions;-

What does access to information achieve?

Can it have a significant impact on the efficacy of program implementation?.

Moreover, does regular monitoring- which is the objective of the social audit- lead to mid course corrections?

To answer some of these questions, the study investigated implementation processes of the NREGA across the 3 rounds. In each round, laborers were asked specific questions concerning work site management, muster role maintenance, worksite facilities and payment processes.

The results were less dramatic but significant.

The study found that entries in job cards increased from 39% in round 1 to 99% in round 3 indicating that there is some follow up to the social audit in key management areas.

Knowledge about the wage payment slips and what they are meant for rose from 62% to 92% and 96% respectively.

Drinking water availability went up from 79% in round 1 to 83% and 95% in rounds 2 and 3 respectively.

The presence of first aid facilities at work sites rose from 41% in round 1 to 52% in round 2 and 83% in round 3.

The provision of facilities for shade at the worksites improved from 16% to 40% in round 3

Key finding – social audits can redress grievances and strengthen ability to interact with government officials

To assess whether social audits are perceived as a useful mechanism for resolving petty grievances, the study measured laborer perceptions of the social audit process.

Study results show that 88% of those who had participated in the social audit said that grievances were raised during the audit process. Of these, as many as 84% said that these were resolved.

When asked if they felt that the social audit was an effective mechanism to resolve grievances, as many as 82% laborers replied in the affirmative.

On the desirability of conducting social audits, 90% respondents said the social audits are a desirable task. Of these, 94% said that the social audit ought to be conducted on a regular basis and at the end of round 3, 95% respondents said that they were ready to conduct a social audit on their own.

This data highlights one of the greatest strengths of the social audit process in AP government support which gives the process legitimate authority and makes immediate grievance redressal possible. Because the audits are sponsored by the rural development department, senior government officials are obliged to participate in the public hearings and take concrete action wherever possible.

Other findings include;-

In some Mandals over a 1,000 people gathered to participate in the public hearings-and to express their grievances is to a large extent a consequence of the fact that corrective action is taken immediately.

A responsive administration is thus critical to the successful conduct of the social audit.

Analysts of social audits argue that the process challenges the remote culture of the bureaucracy.

Over 90% laborers said they felt more comfortable approaching various local level functionaries.

When asked why, 60% said the increase in awareness about different aspects of the act had made them more confident to approach the concerned authorities.

Most crucially, the study also found that people's perceptions of their ability to influence officials changed consequent to the social audit. In round 1, a mere 43% of the respondents said that they were powerful enough to influence the APREGs officials. This number went up to 90% six months after the social audit.

Partnerships with government usually occur at the level of implementation- when it is cost effective and practical for the government to contract out

Conclusion

The Andhra Pradesh government's experience with implementing social audits is a unique experiment in integrating accountability mechanisms in to the state apparatus. It offers some interesting insights in to the effectiveness of regular, sustained social audits.

Crucially, it highlights some important lessons on how to ensure long term effects of the audit. As the results in the third round highlight, social audits are most effective when:

They are conducted regularly,

Have inbuilt feedback mechanisms

Are undertaken in partnership with the state to ensure immediate, perceivable grievance redressed

These lessons are important for any state government or civil society organization that wants to undertake a social audit and develop a strategy for their conduct.

ANNEX 4: CASE STUDY 2

NTA Citizen Report Card Project

The National Taxpayers Association (NTA) is an independent, non-partisan organization focused on promoting good governance in Kenya through citizen empowerment, enhancing public service delivery and partnership building. NTA does this through monitoring the management of public resources, provision of public services as well as partnership building and capacity development of the partners

The National Tax Payers Association (NTA) has been implementing a programme titled: Improving Government Service Delivery and Financial Accountability through Citizen Report Cards from August 1, 2008 to date. The purpose of the programme was to build sustained citizen and civil society organizations, service providers and devolved fund managers leading to better quality services for all Kenyans.

To date, NTA has audited a total of 135 Constituencies on the use of CDF now National Government Constituency Development fund (NGCDF), 22 Local Authorities on the use of LATF and 5 Counties and published Citizen's Reportcards (CRCs)- CRC reports have shown a high level of achievements. The programme was implemented using a thin staff of 12 members across the country. The social audits were done by Constituency Monitoring Committees (CMCs), research assistants, engineers and NTA staff. Other partners including fund managers, MPs, CDFCs and Governors were involved at various levels of the assessment. CRC reports were launched in public which afforded citizens opportunity to interrogate their leaders and assess their performance. The use of local institutions has helped NTA bring down their costs and in the process built local capacity for oversight. There was observed increased citizen awareness of the CDF and LATF including knowledge of local projects, officials, budgets, contractor's specifications/obligations and timelines. This increased knowledge is attributed to NTA and its partners work. Citizens on their own convened meetings to discuss project issues, demand action and these social actions were not possible before 2008. In all the 135 constituencies where CRCs were produced citizens queried projects and corrective action taken.

NTA employs the following strategies in its social auditing methodology

a. Sustainable Partnerships

NTA hold meetings to forge and sustain partnerships and to seek alliances at both national and sub national level. At the county level, NTA held several meetings with the County Executives to agree on modalities of collaboration and to get Secondary Data Collection. At the national level, NTA has established a working relationship with the oversight institutions.

b. Training and Data collection.

This involves the training of the county Accountability Network (CANs) members for effective monitoring. Quantity surveyors/Engineers were used for technical assessment of construction type projects. NTA has adopted the use of mobile application (Development check in motoring). In addition, NTA conducted perception survey on service delivery focusing on Health.

At each project site they:

- Interviewed intended citizen beneficiaries and the people in charge around the project
- Took digital photographs of the project;
- The engineer undertook a technical assessment of all the project using a structured Project Technical Assessment Form

NTA project categorization

- a. Category A Projects – Well implemented, completed projects

This category is for projects that scored above 50% by the engineer during the technical assessment and were found to be well built; with good value for money (i.e. the budget spent is commensurate to the project delivered).

- b. Category B Projects – Badly implemented, complete and incomplete projects

This category is for projects, which had scored less than 50% on the Technical Assessment Form, and were found to be poorly constructed with no value for money, and/or with budgets much larger than what is actually delivered.

- c. Category C Projects – Well implemented, incomplete projects

This category is for projects, which had scored above 50% on the Technical Assessment Form, and the projects were well implemented but ongoing, i.e. Money had been used to build a structure of good quality, but the construction is incomplete.

- d. Category D Projects - Abandoned Projects

This category is for incomplete projects and which did not receive financial allocation in the subsequent Financial Year.

- e. Category E Projects – Ghost projects

This category is for projects which had been officially allocated funds but the project did not physically exist at the time of study i.e. It is a ghost project.

- f. Category F Projects – Reallocated Funds

This category is for projects that were not implemented for the reason that the funds were reallocated to other projects.

- g. Category G Projects - Delayed implementation

The project is officially allocated funds but the implementation has not started and funds are still in the Account.

Comments and Review of draft reports

NTA holds a local level consultative meeting between County Government officials and key stakeholders like oversight institutions, CSOs, private sector, Faith based organizations among

others at sub national level. The meeting provided an opportunity to discuss the report and make firm commitments in addressing any issues on misappropriation, abuse of office and provide clear timelines on when the issues will be addressed and by whom. The stakeholders at the County level are meant to form a committee for continues engagement with the services delivery in resolving issues concerning the management of public resources.

Dissemination

Dissemination of the report through public forums aimed at citizens to engage with services providers and managers of devolved funds in a question and answer sessions on the use of devolved resources and service delivery.