

United Purpose (formerly Concern Universal) implements Social Accountability through the following tools: **Social Accountability Cycle**, **Social Audit** and **Public Hearing / Public Auditorium**. For us, *Social Accountability is the relationship between decisions makers and Citizens. Thus, government officials must inform and produce explanations and justifications for citizens on the decisions about the use of public resources, and Citizens have the right to review such justifications and explanations and to demand clarifications on the use of available resources to respond to their most pressing needs.* 

This approach is based on the **progressive satisfaction of human needs** through the use of available public resources. The primary objective is to **improve the quality of life of women and men** through their **participation in public resource management processes**. In the long term, these actions will result in a conducive environment to social accountability, where citizens have access to **efficient**, **quality public services that respond to their needs**.

# THE SOCIAL ACCOUNTABILITY CYCLE

## 5. Oversight

This is the process under which external audits on the use of public resources need to be rigorously scrutinized by supervisory bodies (and by civil society). This will enable realistic recommendations to be made, based on evidence, to strengthen and improve provision of services and ensure that the use of public resources will meet citizens' needs.

### 1. Needs Analysis, Planning, Resource Collection and Allocation

This Process ensures that: (a) needs identification is inclusive, realistic and comprehensive; (b) resources are effectively collected; (c) a strategic plan is produced that meets citizens' most pressing needs; (d) planned activities are budgeted well, and responsibly.



## 2. Expenditure Management

This Process intends to ensure that the expenditure of allocated funds is managed in an efficient manner. Expenditure is thoroughly reported and subject to an external audit to ensure that funds are managed responsibly and efficiently and to identify potential risks.

#### 4. Public Integrity Management

To ensure public integrity, effective measures should be carried out with the objective of identifying and preventing conflicts of interest and any other acts of corruption in the use of public resources. It includes implementation of corrective measures to cope with poor performance and abuse of public resources by public managers.

#### 3. Performance Management

Through this process, local Governments should ensure that planned goals and impact are achieved. It involves monitoring government official's performance based on an agreement established at the beginning of each year, which should be regularly assessed to address shortcomings and ensure maximum use of available resources

# **SOCIAL AUDIT STEPS**

After analysing documents, subcommittees request meetings with the managers of their audited area, to clarify doubts that have arisen during the Social Audit process.

Monitoring and collecting evidence on the ground (where projects were implemented and consulting community covered by the audited project) and reporting, by each subcommittee, with appropriate findings and recommendations.

With
the
documents
in hand civic
groups are then
divided into
subcommittees
(according to their
audit focus: health,
education, etc.) and
analyse the activities
corresponding to the
respective areas.

social Audit is an exercise through which groups of women and men of all ages and social groups, organized and previously trained, analyse local government's plans, budgets and balance reports and select the activities they will audit based on their impact on communities' wellbeing.

Compilation
of subcommittee
reports by the civic
group's President, Vice President and Secretary
into a Social Audit
report. A preliminary
version is shared with
the local Government
and the institutions
contacted.

Written request of the necessary documentation (Plans, Budgets and Balance Reports) and explanation of the Social Audit process submitted to the person in charge of the institution to be audited.

Once the final version of the Social Audit report is finished, civic groups make a written request to the audited Institution to identify a date for the Public Hearing / Public Auditorium.

**PUBLIC HEARING / PUBLIC AUDITORIUM:** a space for accountability and interaction between Duty bearers and Citizens. Organized groups of women and men present the Social Audit report to Public Managers and other citizens. Sector leaders are called to respond to findings and recommendations addressed in the Social Audit report and to report to the Citizens on their performance in relation to the implementation of plans and use of public resources.

This space's final objective is to raise government awareness on the importance of their accountability towards citizens to increase transparency and participation in local development and its commitment to respond to identified gaps. This commitment is materialized through the signature (by the most senior official of the Government of the audited area or their representative) of a recommendations matrix. This matrix identifies the measures that will be taken by governors to solve the issues raised, as well as the execution dates, which allows Citizens groups to monitor their compliance.

Public resource management processes monitoring by organized groups of women and men allows: (i) to assess whether citizens' needs and priorities are reflected in Local Governments strategic plans; (ii) to avoid misallocation of available resources; (iii) the implementation of corrective actions whenever irregularities occur in the management of public resources; (iv) the identification of risks, weaknesses and performance errors of public officials and managers; and, (v) to ensure quality in the provision of public services. Supervision by organized citizens makes it possible to combat acts of corruption, illegalities, conflicts of interest and inappropriate use of public funds which will consequently affect the provision of services to citizens, preventing them from fulfilling their most pressing needs.