

CARE Bangladesh is implementing the Journey for Advancement in Transparency, Representation and Accountability (JATRA) project. The project aims to strengthen the Union Parishads' (Lowest tier of local government divided into 9 wards) public finance management systems so that they are more transparent and aligned with the Local Government Act 2009. The project endeavors to ensure active participation of the community leaders, especially women, in key decision making spaces and bodies. Moreover, JATRA strives to allow the wider community to play an active role in social accountability mechanisms to ensure inclusive democratic processes, equal access to quality services and access to accurate information at all levels of Union Parishad.

JOURNEY FOR ADVANCEMENT IN TRANSPARENCY, REPRESENTATION AND ACCOUNTABILITY (JATRA)

IMPACT OF SOCIAL AUDITS ON THE INFRASTRUCTURE PROJECTS PAID FOR BY LGSP II BLOCK GRANTS

(Financial Years 2013-14 and 2014-15)



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CARE Bangladesh is implementing the Journey for Advancement in Transparency, Representation and Accountability (JATRA) project. The project aims to strengthen the public financial management systems of Union Parishads (UPs, the lowest tier of local government) so that they are more transparent and aligned with the Local Government Act 2009. The project endeavors to ensure the active participation of civil society leaders, especially women, in key decision-making spaces. Furthermore, JATRA strives to encourage the wider community to play an active role in social accountability mechanisms to ensure inclusive democratic processes, quality accountable services, and access to accurate information at all levels of the Union Parishad.

Through the Local Government Support Project II (LGSP-II), UPs are provided direct block grants in two subcomponents: the basic block grant (BBG), and the performance-based block grant (PBG). These fiscal transfers enable UPs to execute their assigned expenditure mandate as per the 2009 UP Act, with full discretion in deciding their spending priorities through a participatory process. Under LGSP II, the UPs are given indicative sectors within which projects are eligible for funding from the block grants, including transportation, water supply, health, education, sanitation and waste management, agriculture and markets, natural resource management, and human resource management.

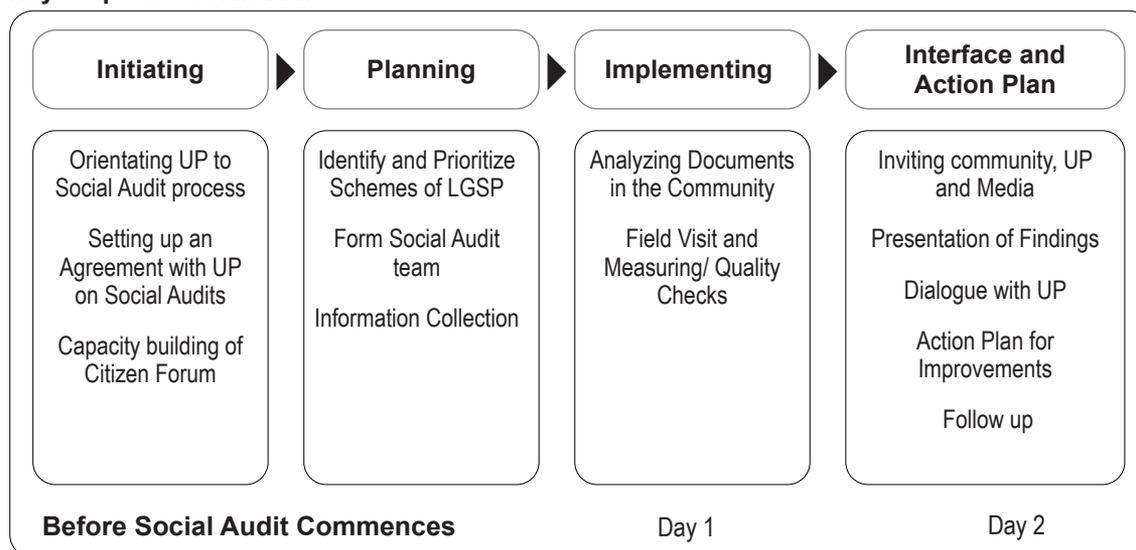
In order to ensure that UPs are accountable for the quality of projects they implement with their LGSP II block grants, CARE supported communities to run Social Audits. The purpose of the Social Audit was to improve the implementation of schemes, so that the process becomes more effective, efficient and transparent and that the full benefits of the projects reach the larger community. A Social Audit is more comprehensive than a traditional financial audit, where a Social Audit focuses on the community impact and usage of the project, the appropriateness of its design and the quality of its implementation (as well as the way the budget was used). A Social Audit is conducted through a participatory process that allows community members to evaluate the quality and appropriateness of the project that has been built in their community.

The Social Audit Process: In JATRA, the Social Audit follows the key steps of the below graphic. Prior to a Social Audit taking place, communities have been active in helping to prioritize projects to be implemented using LGSP II funds. Once the projects have been constructed, the Citizen Forum (civil society representatives) identify projects that the community is dissatisfied with. Another accountability tool used by CARE (the Community Score Card) helps them track and understand the satisfaction levels of the community. Once the projects which communities are dissatisfied with are identified, a seven member team (also known as the Social Audit committee) is formed for each scheme, made up of Citizen Forum members and other community members who are users of the scheme. In JATRA, each team had 30-50% women.

Including members of the Citizen Forum is a key ingredient to the success of JATRA Social Audits. The Citizen Forum is a group of good governance promoters set up in the JATRA project, made up of 23 community members in each union, representing each ward and nominated from deprived and marginalized communities in a participatory process. CARE has ensured that 50% of each Citizen Forum is female. Citizen Forum members are prepared for JATRA activities through a series of capacity-building themes, including: citizen engagement processes articulated in the Union Parishad Act 2009, the Right to Information Act 2009, budget literacy and formulation, Social Audits, Community Score Cards, and Union Parishad evaluations. JATRA staff organized a daylong meeting with each Citizen Forum every 3 months throughout the project.

For their part, these Citizen Forum members are mobilizing citizens to participate in Ward Shava and Open Budget meetings, preparing them to prioritize community development priorities, encouraging community members to participate in reformed ward development and supervision committees, motivating them to pay taxes, and supporting communities to conduct Social Audits, Community Score Cards and UP Evaluations.

Key Steps of Social Audits



In JATRA, 28 projects were audited included rainwater discharge drains, culverts, ring-pipes for cross road water discharge, a tube-well for drinking water, a pond side guard wall, school benches, a community boundary wall, and a community latrine. The total cost of these schemes was 2,885,189 BDT, with each project costing an average of BDT 100,000. The total number of households that benefited from these schemes was 6,900.

Social Audited Projects during 2013-15 under LGSP-II

Sl. no	Name of the schemes	Total no.	Total budget of the scheme	Total number of Beneficiaries (HH)
1	Pond Side Guard Wall	2	319,875	360
2	Drain	9	800,309	1620
3	Box Culvert	4	470,000	1200
4	U-drain	3	277,500	600
5	Boundary Wall of Clinic	1	90,000	500
6	School Benches	1	52,105	50
7	Community Tube Well Installation	4	416,000	1000
8	Community Latrine Installation	1	107,400	100
9	Ring Culvert	1	132,000	170
10	Ring Pipe	2	220,000	1300
	Total	28	28,85,189	6,900

Key Findings

All the Social Audited projects were constructed based on community consultations that happened at Ward Shavas (as recorded in resolution books). UP records showed that all the audited schemes had supervision and implementation committees (as required), that all UPs completed the social and environmental safeguard form properly, and that all the schemes received approval from the block grant committees at Upazila level. All the audited projects followed correct procurement process and signed agreements with selected vendors; all the projects followed the start and end of the work order timelines; all projects were certified by the project implementation and supervision committee members; all bills were provided with 5% deduction in all projects; and all projects were paid after completion of work.

In addition, the following key findings were discovered during the Social Audit processes, and the following actions were committed and completed

Key Findings	No. of Schemes	Remedial Action Taken by Union Parishad	Remedial Action Taken by Community / Citizen Forum
Design inconsistency and errors	7 (25%)	Physical verification and redesign	Innate Knowledge Sharing
Budget inadequacy	11 (39%)	Re-allocation of budget, and budget out-sourcing	Community Contribution
Quality of Materials	Good 19 (68%)	Sample taken	Monitoring
Earth filling/ incomplete work	14 (50%)	Cash for work	Free labor
Committees Inactive (WC, SSC)	26 (93%)	Reformed	Inclusion of community/ Citizen Forum members
Information displayed	10 (36%)	Display board set up	Monitoring
Location of the Schemes displaced	1 (4%)	Re-allocation budget	Physical verification
Season of construction	2 (7%)	Avoid rainy season	

Case Study I: Impact of Social Audit on U-drain at Bashudebpur, Barishal Union

'I am working for the local people for a long time, but never thought local people would scrutinize the whole U-drain, and make me accountable' said Maksudur Rahman Manju, a member from ward seven of the Barishal Union Parishad.

A 105-foot long U-drain was approved under the LGSP-II block grant in June 2014 of the fiscal year 2013/14. The total allocation of funds was 130,000 BDT. The construction work started in the same month and was completed within one month. Here it can be mentioned that the approval of the work was so late in the financial year that all work had to be done quickly.

The U-drain was the demand of the Bashudebpur community, to drain out rain water from the link road to the school. During rainy season, the road, adjacent ground, and the surrounding of the school toilet remained under water. It was difficult for adjacent communities to walk and drive on the road, and school children could not use the toilet. The school toilet was a previous large investment from the local division of the public health department, which had cost 270,000 BDT.



The School Latrine in inundation before social audit

In February 2015, the Citizen's Forum identified the U-drain for a Social Audit. The local people had expressed grievances related to the work. The Social Audit was conducted, and determined primarily that the drain could not reduce the water logging, that the drain did not cover the whole watershed, and that the length of the U-drain was shorter than planned.



Citizen forum measuring U-drain

In May 2015, a second allotment of 87,000 BDT was approved from LGSP-II, to expand the length of the U-drain to 95 ft. This time the citizens and the Citizen Forum members kept the work under close observation, looked after the materials used, and constantly checked into the design of the work and the measurements of the U-drain. The second funding ensured proper draining of the water, but still could not ensure that the school latrine became usable for the children, due to its low position as compared with road. As there was no further funding for this work, the Citizen's Forum and Union Parishad has mobilized



Community people delivering volunteer service to complete unbudgeted earth work

nearly 150 community people for volunteer work, to raise the earth surrounding the school latrine, and make it usable for children.

Now, the 250 households of Bashudebpur have been relieved from water logging during rainy season, and children are able to use latrines that have been derelict for years.



The school latrine in usable condition after social audit

UP Member Maksedur Rahman Monju said: 'At first I thought that the members of the Citizen's Forum were our competitors, but their steps of development work have changed my idea. They are a social bridge, a friend for both the community and the Union Parishad'.

Case Study II: Impact of Social Audit on the Communication of the People of Mistry

Mistry para is a neglected poor hamlet, in Pabnapur Union Parishad of Polashbari Upazila. Most of the population is poor. The village is only 2 km away from the Union Parishad center and 16 Km from Polashbari Upazila complex. Though the village is close to the Union Parishad, access is not good, particularly in rainy season. As the village people are lower in the social power structure, usually the demands of the people from this para have been neglected.

The villagers of Mistry para have long demanded to have a culvert installed at a particular place in the road to their village, as the water passage across the road disrupts their access to markets, schools and even to hospital. In fact, the emergency patients usually had to cross the water by being lifted onto the shoulders of others. The same constraints were also experienced by three other adjacent villages of Ward 1 of Pabnapur Union Parishad, with a total population of 800.



The box culvert before social audit



Inter phase meeting with UP members

In the 2014-15 fiscal year, the long-held demand for the culvert was put forward for scheme construction within the LGSP program, by ward member Hafizur Raham. It got approval from the board of the LGSP block grant committee, with an allocation of BDT 130,000. In the end of the fiscal year the construction was completed by a local contractor.

The construction did get completed, but unfortunately the villagers could not enjoy the benefit of the culvert, as the earth work remained unfilled.

In response, the Citizen Forum members of Mistry para, Musammat Rajia Begum and Mohammad Nur Islam, strongly put forward the project for a Social Audit. In the planning meeting with the UP, the culvert was prioritized for conducting the Social Audit.

A Social Audit team was formed with 7 members, including Citizen Forum members of that village. The team was trained on the Social Audit process by project staff, and they started the audit on 25-26 November 2016. The team collected relevant documents and assessed the information from documents on project design, procurements, and compliance with LGSP rules.

The Social Audit team found that the construction did measure up to the design, but that the design was not done on the site with community consultation. The materials were moderate, but the budget was deficient.

As it turned out, the deficient budget was the main reason that the contractor could not complete the earth filling work. Previously, the villagers did not know the budget for the work, and were not aware of why the project was never completed.

In the interface meeting at the end of the Social Audit process, in the presence of 200 people, the UP chairman committed to complete the earth filling work via another UP program, a cash for work program. Consequently, 15 people worked for 2 days and made the road usable for 4 villages. The chairman stated in a subsequent interface meeting that if people worked with him like that in the future, any work in his constituency will be perfect.



Earth filling after inter-phase meeting

Recommendations for LGSP

Key Findings	Recommendation
Design inconsistency and errors	A participatory design may be considered at the site, and consulted with the community, to avoid missing information that could be provided by the community
Budget inadequacy	The budget should have all elements, including out-sourcing, community contribution, etc. Budget templates or standard budgeting guidance could be helpful to avoid under-budgeting
Quality of Materials	Sample of materials can be taken and preserved at the community for verification and monitoring.
Earth filling/ incomplete work	The design should have all the components, including 'finishing up' works. In order to ensure this, a local resource person could be hired, and funds could be out sourced to cover finalization works.
Committees Inactive (WC, SSC)	JATRA's Citizen Forums were critical to the success to Social Audits. They can be established via a participatory process at UP level, proposing joint capacity building with UP
Information displayed	Information about the project should be disclosed to the community right after completion of the design, so they can follow and monitor the construction.
Location of the Schemes displaced	A Social Audit could be considered for the schemes, a certification from ward shava can be taken
Season of construction	Time of construction to be determined through consultation with communities.

Challenges:

- Convincing UPs to support Social Audits is a challenge. However, when UP members found that local people got effectively involved in local projects and the quality of work improved, the Union Parishad members typically started to accept the process;
- Access to documents was difficult at the beginning - the UP secretary often hesitated to disclose the documents, having fear of negative impact. CARE has found that when a memorandum of understanding was signed at the start of the project with each UP, this often helped to obtain the correct documents. Assistance was also sometimes taken from the district facilitator and Upazilla Parishad staff, to obtain information;
- During examination of schemes at the community level, people often think that there has been misappropriation of funds and resources. In order to maintain the active participation of community members in the process, an orientation was given on how Social Audits can result in improved infrastructure.

Costing a Social Audit

There is a two part cost on Social Audits: the operational cost and the capacity-building cost.

The cost of conducting a Social Audit in JATRA was 20,480 BDT, which is 1% of total grant money to each Union Parishad per year. The cost decreases over time, as the capacity-building on Social Audits is not required for each exercise.

Activities	Cost
One day capacity building to Social Audit team	6,000 BDT
Two day expenses on conducting the Social Audit, including logistics	10,000 BDT
Operation Costs (28%)	4,480 BDT
Total cost	20,480 BDT



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