

Guidance Note: Social Accountability

1. Introduction

CoST has developed a series of [guidance notes](#) on implementing its [core features](#) of multi-stakeholder working, disclosure, assurance and social accountability. These lay out the key requirements, questions and steps that those responsible for developing a CoST programme need to consider. Set within the context of the other three features, this Guidance Note is focussed on social accountability.

Part of the CoST approach is to facilitate constructive engagement with government by key stakeholders such as the media, civil society organisations (CSOs), businesses and professional associations. [Multi-stakeholder working](#) brings such stakeholders, and the government, together in pursuit of a shared objective of better infrastructure that responds to citizens' needs in a sustainable manner through fair and transparent procurement processes that deliver value for money.



Community monitors assess an infrastructure project in Honduras

CoST's starting point in promoting enhanced accountability is the consistent and routine [disclosure](#) by participating procuring entities (PEs) of relevant data in accordance with a defined data standard. It is then critical that the disclosed data is used by a range of stakeholders to hold government accountable for its actions. Historically, CoST members have achieved this through an [assurance](#) process commissioned on behalf of the multi-stakeholder group (MSG), this data is then turned into compelling information, and made public through assurance reports that highlight areas of concern and make associated recommendations. This evidence has then been used by procuring entities and other public institutions to drive improvements in public infrastructure. Despite this, non-governmental stakeholders seeking to engage public authorities on infrastructure governance often lack the information and tools necessary to make such engagements effective.

This Guidance Note defines social accountability in the context of CoST, describes the rationale for and process of social accountability, and provides examples of how various CoST programmes have promoted the effective use of CoST-generated information by different stakeholder groups.

Assurance reports provide evidence that drives change

The evidence from [CoST assurance reports](#) has been used to improve and introduce many individual projects and sector reforms since 2017. Critical to this success have been CoST multi-stakeholder groups informally engaging with the relevant authorities to persuade them to act on the evidence. Recent examples include:

- The Government of Malawi allocating additional funding to design and build radiation treatment and brachytherapy units at a \$10 million cancer facility. This follows a CoST Malawi assurance report that highlighted that there was insufficient budget to build the units and the designer lacked the necessary expertise.
- The Honduras Ministry of Finance establishing a new unit to deliver second generation Public Private Partnership (PPP) projects based on the evidence and lessons highlighted in the CoST Honduras sixth assurance report.
- The Afghanistan National Water Affairs Regulatory Authority (NWARA) introducing a '[backup unit](#)' of engineers that since early 2020 has surveyed 302 projects and overseen the design of 215 projects and checked 60 dams following a CoST Afghanistan assurance report highlighting that extensive cost increases and time delays were often caused by poor project preparation.

2. Definition and purpose of social accountability

Public infrastructure projects involve numerous internal checks and balances such as project appraisals, quality controls, dispute resolution procedures and financial and technical audits that form a system of vertical accountability. Infrastructure has been highlighted as a sector where vertical accountability mechanisms can be ineffective resulting in inefficiency, corruption and mismanagement. It is also a sector prone to “optimism bias” resulting in the underestimating of costs and the overestimating of the benefits. Horizontal or social accountability based on a combination of access to information (transparency) and active stakeholder engagement (participation) can complement the vertical accountability mechanisms, helping to highlight and mitigate weaknesses of the system.

Within the context of CoST, social accountability refers to actions initiated by its programmes to support various stakeholders in more effectively holding public officials, politicians and service providers to account for their conduct and performance in identifying and delivering infrastructure that meets people’s needs. Citizens, CSOs, journalists, businesses and academia are all interested in engaging with governments and other stakeholders regarding the performance of infrastructure projects. In practice, however, the effectiveness of such engagement is often undermined by a lack of timely access to compelling information about key issues in public infrastructure projects.

Governments around the world are increasingly responding to the demand for greater transparency and accountability, including by using the CoST approach for disclosing data from infrastructure projects. To increase the quality and impact of engagements, CoST is scaling up measures to ensure that stakeholders access information from public infrastructure projects and tools to enhance their social accountability interventions.

3. What is the CoST social accountability process?

Historically, social accountability in CoST has been informed by and built on the independent CoST assurance process that looks at what has been disclosed and what is being/has been implemented in practice. Relying solely on objective facts, assurance reports shine a light on what has been done or ought to be done, while generating findings, highlighting issues of concern and formulating associated recommendations. Increasingly, CoST is building the capacity of local stakeholders to use the data sets generated by open data and e-procurement platforms to identify these issues and is creating the space for communities to raise issues about their local infrastructure.

CoST experience suggests that even when assurance reports, the data sets and studies generate strong findings and recommendations these do not necessarily always translate into better policies and practices for the efficient planning, preparation and implementation of projects. This can be attributed, in part, to inadequate engagement by key decision-makers in making good use of the wealth of factual evidence contained in these reports.

The impact of assurance findings and recommendations, the use of disclosed data by journalists and local communities, and the issues they have raised has been greater in contexts where carefully planned social accountability mechanisms that reflect the local socio-economic and political context have been implemented. Each locally-managed CoST programme has slightly different needs and priorities in this regard. In providing examples of successful initiatives across CoST programmes, this Guidance Note aims to help generate insights and ideas about what might also work in other contexts.

4. Social accountability audience, messages and tools

The issues and the recommendations that CoST members have captured in a report or from local communities have related to both needed reforms and the entity best placed to take each recommendation forward. Experience has shown that governments implement reforms when they are seen to be appropriate, clearly defined and supported by a cross-section of stakeholders¹. It is for this reason that social accountability interventions need to be properly planned and executed. This requires a clear understanding of both the strengths and the capacity constraints of those who make use of data disclosed by PEs and of further information set out in assurance reports.

There are typically two target audiences:

- For social accountability, the primary audience is the **data user** situated between the evidence generated and decision-makers such as senior government officials, politicians or technocrats critical to the formulation and implementation of necessary reform.
- The second audience comprises those decision-makers, public officials and oversight bodies mandated to publish data and take appropriate action² in response to recommendations from social accountability stakeholders. For the associated advocacy, these **decision-makers** are the ultimate audience, reached to a significant degree indirectly, through the data users and directly by the multi-stakeholder group.

Case study 1: Using data to push for better disclosure in Uganda

A scoping study conducted for CoST Uganda in 2017 found that the legal framework for data disclosure required only 12 of the 40 data points on the CoST IDS, and that in practice only 20% of the legally required data was being disclosed. In formulating its recommendations, CoST Uganda identified the Public Procurement and Disposal of Public Assets Authority (PPDA), respective PEs, the Ministry of Works and Transport and Parliament as key entities to change this situation.

A social accountability strategy was developed and executed to influence identified actors to work on the recommendations. Accordingly, dissemination of findings was made to ordinary citizens through community meetings (known as 'barazas'), as well as with journalists, accountability CSOs and business associations. The 'barazas' were an existing mechanism used by the Government to engage local communities and thus had the buy-in of stakeholders.

In addition, appropriate messaging and tactics were adopted to conduct targeted training to help each group interpret findings and understand the authorities mandated to act. CoST Uganda also launched a media awards campaign to encourage journalists to write impactful stories. This was complemented by a series of live phone-in radio programs based on the same strategy where relevant officials would be invited to respond to the issues under discussion. Finally, flyers, t-shirts and reflector jackets were produced and disseminated, amplifying messages that called for greater disclosure.

At a public event at which media was present, the Minister of Works and Transport said he was embarrassed by the fact that an agency under his supervision was the worst performer in disclosing data to the public. This elicited strong media coverage, and the affected agency soon started to disclose data, becoming one of the most improved PEs subject to CoST Uganda's assurance process in this regard.

PPDA responded by training procuring entities in disclosure, while increasing their monitoring and follow-up on reporting by PEs. PEs themselves responded by proactively disclosing data on the government's procurement portal. In the third assurance process it was found that disclosure practices had significantly improved in line with the CoST IDS, well beyond the legal requirement.



Women at a community meeting in Nyamihanga, Uganda

¹ For example, the Uganda Procurement Authority and the Ministry of Works and Transport adopted the Fair Business Practices agenda, as it revealed the value of dialogue, fairness and integrity in public infrastructure procurement. The government took action on issues the private sector raised, such as reviewing the reservation schemes and enhancing local content.

² Such action may at times legitimately fall short of what is recommended by social accountability stakeholders, but should at least entail the PE giving an account of their response, including why a specific recommendation has not been followed and where appropriate pointing to an alternative path being followed to address or allay the concerns.

Disclosure can be both the foundation and the objective of social accountability messaging. Disclosure allows stakeholders to access the information they need to engage authorities. Holding authorities to account regarding disclosure is primarily based on their legal obligations to disclose certain data. To facilitate the ready and effective use of data, CoST requires governments who join as CoST members to disclose infrastructure data in accordance with the [CoST Infrastructure Data Standard](#) (CoST IDS) or the more tightly defined and more widely recognised [Open Contracting for Infrastructure Data Standard](#) (OC4IDS).

Further details of the disclosure process are contained within the [CoST Disclosure Manual](#) and associated [Guidance Note](#).

5. Practical use of disclosed data and assurance reports

Journalists, CSOs, academia and developers of technology platforms all need factual data and related contextual information to fulfil their role as social accountability stakeholders in the delivery of public infrastructure. CoST has developed and applied various tools and approaches to facilitate social accountability. These include an infrastructure journalism course in Honduras, community radio programs and short phone messages in Malawi, and an infrastructure monitoring tool in Uganda. Additional approaches used in various countries include mentorship programmes for journalists, journalism awards, and outreach with universities and other tertiary education Institutions. Examples follow of how CoST has helped inform such stakeholders in a manner that has served either to hold decision-makers to account, or to develop tools to help more generally in strengthening accountability and hence the performance of public infrastructure projects.

5.1 Accountability CSOs

Accountability CSOs play an active role in promoting demand for accountability. Through local public meetings as well as through radio and television programs, they raise awareness among citizens of their rights and obligations in being informed about, and able to question, the use of public resources. They also train community resource persons on various approaches and tools to promote public accountability, conduct social audits, monitor public contracts and services, and advocate for policy

Case study 2: Civil society boosts local government road delivery capacity in Ukraine

For many years Ukraine's road sector faced entrenched challenges resulting from a combination of low investment, unfair business practices and weak oversight. To enhance transparency and accountability at a local level and help ensure that funds are spent in line with local needs, the sector was decentralised in 2018. However, local authorities were inexperienced in the details of procurement, staff lacked training, and limited information was available for effective management purposes.

In response, CoST Ukraine has been training a network of CSOs to provide practical support to this process. By making effective use of available data, and by drawing attention to apparent shortcomings observed, local CSOs have, through the USAID-supported 'Transparency and Accountability in Local Roads Works' project, helped stakeholders across society contribute to improved performance in the construction and maintenance of local roads.

Focussed primarily on issues related to safety and quality management, in 2019 this included eight on-site visits covering more than 20 roads and 10 bridges. In addition, an innovative tool called [Road Bot](#) was created to facilitate civic monitoring. This is a Facebook 'chat bot' which helps to connect citizens with local authorities. In the year since its launch, more than 100 citizens used the bot. Tangible results included the repair of many sections of road as a result of constructive engagement with local authorities.



CSO representatives discuss options for citizen monitoring in Ukraine

reforms. Such reforms are typically aimed at ensuring that public servants and other decision-makers fulfil their obligations to act in the public interest in accordance with sound and consistently applied laws and regulations.

The following steps help to ensure that information generated by CoST is increasingly made use of in an effective manner through CoST and other processes.

Step 1: Develop awareness-raising materials, messages and tools tailored to the needs of the target group.

Step 2: Raise awareness of those issues by disseminating relevant findings and recommendations from the assurance process. This can be achieved through media, workshops and public fora.

Step 3: Conduct practical training that helps build capacity in making use of CoST resources, including through a focus on areas of concern identified, and related recommendations targeted at specific decision-makers.

Step 4: Develop and execute a related monitoring, evaluation, accountability and learning (MEAL) plan to follow up on what works and what does not, while identifying specific improvements that can realistically be made.

5.2 Journalists

Journalists from Honduras to Malawi and on to Afghanistan have been especially effective in using the disclosed data and assurance reports to highlight issues in public infrastructure. However, they often require encouragement and support to report on what can be complex issues. CoST members have offered this encouragement and support by initially offering short introductory training day on the importance of transparency, participation and accountability in public infrastructure and then more in depth multi-session training course that will support journalist to be able to use the disclosed data to carry out an investigation and write a compelling story. CoST programmes in Honduras, Malawi and Uganda have subsequently encouraged journalists by presenting annual awards to the best articles. In 2017, CoST Honduras awarded first prize to Mr Josue Quintana for an [article](#) exposing the impact that a poorly planned toll road on a popular tourist route was having on the community. Thanks to recommendations from the CoST Honduras assurance process and pressure from the media, the government reviewed the contract and terminated the PPP project.

5.3 Academia

University researchers, lecturers and students have also been supported by CoST in making use of its data and information to increase the knowledge base related to infrastructure governance. This helps build potential for influencing policy

Case study 3: Afghanistan engages key universities

CoST Afghanistan identified university students and lecturers as critical users of information from its assurance process. Accordingly, the programme mainstreamed engagement with tertiary education and academic institutions in its data usage promotion activities. This group is targeted because they are key actors advising and assisting communities on using the disclosed infrastructure data for community monitoring of local infrastructure projects.

The process started with awareness-raising of university lecturers and students of engineering faculties on the key findings and recommendations highlighted in assurance reports. They were then trained on how to obtain and analyse project data from the Afghanistan Government Electronic and Open Procurement System (AGEOPS) on the basis of specific indicators such as time and cost overruns, efficiency in the tendering process and disclosure rates. With this compelling information they were empowered to hold PEs and others to account.

During 2019 and 2020 a total of 1655 students from the key state universities in four provinces were reached through this process. This contributed to the number of visitors to AGEOPS increasing from an average from around 500 visitors per day in 2018 to about 8000 visitors per day. In addition, CoST principles were widely communicated and public awareness of how to use infrastructure data increased. The resulting enhanced demand for project information encouraged the government to disclose more project information. By the end of 2020, this included information from about 5037 projects.



CoST Afghanistan raise awareness among university students on data usage

actors at an early stage, while building a cadre of reformers willing to support initiatives designed to improve the governance of infrastructure projects.

5.4 Public meetings

In localities where public infrastructure projects are implemented, ordinary citizens including women, youth and people with disabilities can be major users of associated data, with an important stake in projects. Yet quite often a lack of access to information and opportunities for participation undermines the important contribution they can make.

CoST recognises that though important stakeholders, most residents in the areas where projects are undertaken are not easy to reach. In many communities, ordinary people prefer word of mouth as a source of information. In such circumstances, social accountability interventions based around local public meetings can prove particularly effective. Public meetings involving government officials, civil society organisations, journalists and citizens constitute one of the most popular social accountability approaches used across CoST programmes such as Honduras, Malawi, Thailand and Uganda. It is critical that these meetings are promoted through channels that are accessible to local people and are held at a time and venue that is convenient. For example, the Uganda 'barazas' highlighted in case study 1 have been especially successful in attracting women by using local radio stations, pick-up trucks with sound systems and advertising posters to promote the meeting. Community leaders are also involved in mobilisation and promotion of the barazas, which helps to build trust around the event.

Case study 4: Thailand uses public forums to build trust and improve projects

During Thailand's second assurance process, health and safety risks during the project implementation of a flyover construction project at 'Bor Win Industrial Estate' were identified by the assurance team. These included an inadequate number of construction supervisors on site which was creating delays in the timely identification of safety concerns, and a lack of adequate communication channels between the contractor and the local communities, which was increasing tension among various project stakeholders.

These issues had first been raised by the local community during a public forum session organised by CoST Thailand in June 2018. The session brought together community leaders, representatives of the project owner (The Department of Highways) and the contractor. Following this engagement, the procuring entity and contractor introduced warning signs and installed barriers on the roads passing through affected communities as well as signboards to display traffic plans every time a change occurred on the project.

In the case of Thailand, a public forum is included as part of the assurance process. This is an innovative feature of the CoST Thailand programme and has been applauded by the assurance team as a key platform to improve communication amongst project stakeholders, reduce conflicts and positively impact project implementation.

In this project, the forum helped to reinstate a healthy dialogue among stakeholders and to build confidence in the community that their concerns would be heard and addressed in a timely manner by the procuring entity and the contractor. The project subsequently recorded an acceleration in its implementation schedule as issues and concerns were safely addressed more rapidly and effectively.



Local residents take part in a community forum in Thailand.

5.5 Infrastructure monitoring

Infrastructure monitoring typically involved non-state actors such as local communities, civil society organisations or journalist using appropriate tools and acquired knowledge to observe the progress of the construction phase of an infrastructure project and provide feedback to relevant authorities for action. Also known as contract monitoring or community monitoring it is essential that those equipped with the tools and training understand the formal roles of the contractor, supervising consultant and the workers on site and do not interfere with the work. It is important that there are formal feedback loops that ensure the observations of the monitors are captured and shared with the relevant authorities. Furthermore, the right tools and guidance should be developed to inform stakeholders about why to monitor, what to monitor, and how and when to do so.

Two approaches in infrastructure monitoring have been successfully developed by CoST members. The first, was developed by CoST Honduras and is applicable when the monitors have access to an open data platform such as the Honduras platform, [SISOCS](#) which is responsive on mobile phones and holds good quality data. This is complemented with existing accountability mechanism by working with over 400 Citizen Transparency Commissions who sit across the municipalities of Honduras, training the commissions to support communities in using this data to demand accountability. Following training, the commissions then established community groups to look at the data disclosed and highlight cases where construction works had either not been carried out or where it had not been sufficient. The communities then worked closely with the CoST Honduras Assurance Team to provide a feedback loop that ensures their observations are checked and shared with the MSG and ultimately those responsible for the infrastructure project.

This approach led to a community group discovering that the construction company was not complying with environmental standards. Asphalt was being burnt in open containers on the roadside, releasing toxic chemicals into the atmosphere that can have harmful side effects for the local community including skin cancer. CoST Honduras worked with the citizens to immediately alert the supervision company to this damaging practice. As a result, the materials were properly managed and there was greater awareness of environmental considerations.



Open containers being burnt on the roadside in Honduras.

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The second approach was developed by CoST Uganda and is more likely to help monitors in a low technology environment. Its [Infrastructure Monitoring Tool \(IMT\)](#) was developed in consultation with government, this clarifies the purpose of such monitoring, providing simplified step-by-step procedures for doing so and it does not duplicate or undermine existing accountability mechanisms. It also provides a checklist of questions that project monitors can ask at the different stages of an infrastructure development project. The paper-based version of IMT is intended to help project monitors in the context of low technology environments while the [electronic version](#) is intended for use by project monitors with good access to the internet. The IMT has three main components:

- Guidance to project monitors
- Checklists for the different categories of respondents and
- Reporting template.

The main lesson learned in the early stages concerned the critical importance of engaging effectively with the procuring entities responsible for publishing data on the platform and with those who make use of the tool and provide feedback. This requires resources for training and awareness-raising.

STEPS TO BE FOLLOWED IN THE DEVELOPMENT OF A MONITORING TOOL

Infrastructure development has multiple stakeholders with different interests and perspectives. It is essential that the various stakeholder interests and perspectives are taken into account to ensure that the tool meets their needs. Good practice in the development of any such tool includes:

- 1. Establish a stakeholder working group.** Comprising representatives from government, the private sector and civil society, this steers the tool's development, helping to ensure that it addresses the needs of the users. It ideally draws on expertise from diverse fields including procurement, engineering, architecture, finance, law, policy, journalism, Information Technology and development.
- 2. Map stakeholders and their needs.** Such mapping includes contractors, consultants, the public sector, and CSOs working in the accountability space and citizens.
- 3. Review applicable laws, regulations and procedures.** This desk exercise helps to ensure that the proposed tool will be informed by the context and be consistent with the existing legal, policy and institutional framework.
- 4. Develop questions to be answered during the monitoring process.** Using CoST IDS and OC4IDS indicators, a set of key questions is identified to shape all aspects of project monitoring.
- 5. Develop a pictorial representation of the flow and structure of the tool.** This helps identify and communicate which questions and issues are of interest to different stakeholders at each project stage, which in turn shapes the draft template for project monitoring.
- 6. Pre-test and validate the checklists.** This is undertaken by stakeholders not directly involved in the development of the tool, but whose useful feedback is incorporated ahead of its finalisation. A template for monitoring reports should also be consulted upon. This typically includes an introduction as well as sections on findings, recommendations and good practices encountered.
- 7. Train and raise awareness of stakeholders.** Once the tool is finalised this encourages its practical use.
- 8. Develop an e-version where appropriate.** When a tool is initially developed in a paper-based format, consider whether, when and how development of e-version would add to the effectiveness and ease of use of the proven approach.

5.6 Hackathons

Hackathons are an effective way to create useful information, products and services for the benefit of government, the private sector and citizens by enhancing a large open data set. Whilst CoST has yet to use this approach, many organisations have used hackathons as a social accountability tool and see its value in enhancing open data in the infrastructure sector. Transparency and accountability in public infrastructure is both a political and technical issue. When political will has been mobilised, for example for improved disclosure and public participation, hackathons can play a vital role in using disclosed data to devise solutions to existing issues. A key consideration in planning hackathons is to properly define the problem at hand so that innovators can propose solutions. It is also essential to get the right innovators and appropriate stakeholders to review and guide as to whether the proposed solution fits the context. Critically, there is need to set aside resources to support full development and implementation of the solution.

For example, in Uganda, analysis of procurement data by the Africa Freedom of Information Centre (AFIC) revealed low levels of transparency, a lack of competition and inefficiency in the tendering process as well as time and cost overruns during execution of public contracts. These same issues had been consistently highlighted by CoST assurance processes. To address these challenges, AFIC collaborated with the Public Procurement and Disposal of Public Assets Authority to organise a hackathon to develop innovative procurement solutions to address existing public procurement problems in public contracting to deliver better services. The hackathon brought the expertise of developers, procurement experts and designers to 15 young people who, split into four groups, reflected on the problems in public contracting and proposed solutions.

The groups were assessed on the relevance and impact of the proposed solution, feasibility, innovation, readiness and traction and. Out of the four teams who submitted solutions, the team who submitted a 'new e-tender process' proposal one the award. The new e-tender process focussed on increasing disclosure, promoting competition amongst bidding firms, addressing inefficiency in the tendering process and eliminating fraud in bidding.

6. Measuring the impact of social accountability interventions

6.1 Overview

In monitoring social accountability interventions, the objective should not just be whether they are being implemented as agreed, but also whether they are being conducted in a manner likely to contribute to intended short term effects and longer-term impacts. Assessing stakeholder engagement forms part of the assurance process, which includes an assessment of whether such engagement is:

- a. mandated by law or within the design of the project
- b. implemented in practice and
- c. perceived by stakeholders to be effective.

Continuous review of social accountability interventions is necessary to determine whether they are working as intended. Such reviews will also help shape any adjustments or corrective action that may be necessary to ensure that the intended objectives are achieved.

6.2 Theory of change

In this guidance note, examples have been provided from Afghanistan, Honduras, Malawi, Thailand and Uganda demonstrating how social accountability can be a catalyst for government action. The examples have shown how achieving these impacts typically involves a government responding to evidence generated by a CoST programme. For example, a government may improve a specific infrastructure project or introduce a broader sector reform that will improve the outcomes of new investments based on:

- Seeing evidence in a CoST assurance report
- Responding to issues raised by citizens in community meetings, public radio debates or similar forums
- Using disclosed data directly to identify areas for potential improvement.

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The **CoST Theory of Change** shows the interconnected and complex nature of how change happens. By placing transparency, participation and accountability at the core, we can focus on the various ways these can be achieved and the pathways to impact. The theory of change then shows some of the ways that change happens to improve the quality of public infrastructure (meaning it is built to the required specification and meets the needs of the end user), its effectiveness (it delivers the expected service) and delivery efficiency (it was delivered on time and budget).

Government responses may also be influenced by the informal dialogue with the multi-stakeholder group and/or due to the external pressure of the media, private sector and or civil society. These stakeholders will typically raise concerns with a government after attending the launch of an assurance report, community meeting, training session or other CoST activity.

The pathways to change and the potential impacts may vary from country to country due to the different the political and socio-economic conditions. It is thus important to develop a theory of change to help identify the pathways to change to reflect the context. To help understand the relationship between the activities, outcomes and impacts, it is also important to capture the enabling conditions required to attribute CoST activities to medium- and long-term change that can be enhanced due to the catalysing effect of the CoST approach. A set of assumptions are also be required to maximise the potential outcomes and impacts.

6.3 Social accountability monitoring, evaluation, accountability and learning (MEAL) plan

Developing and implementing a social accountability MEAL plan is an important step in strengthening the capacities of data users, enhancing the uptake and use of CoST information, fostering awareness of intended outcomes and promoting learning. The plan should clearly identify:

- specific project issues to be addressed, such as persistent time and cost overruns
- the target group(s) that can make use of compelling information, for example, a local drama troupe and
- expected outcome(s) and impacts, timeframes, responsibilities and data sources.

This table shows a sample template for a social accountability MEAL plan.

SOCIAL ACCOUNTABILITY ISSUE	TARGET AUDIENCE	KEY INTERVENTION	OUTCOME INDICATOR	IMPACT INDICATOR	BY WHEN	RESPONSIBLE PERSON	DATA SOURCES/ MEANS OF VERIFICATION

6.4 Social accountability indicators

A MEAL plan should be accompanied by an appropriate data collection tool with key indicators and questions to facilitate collection of relevant data that will help to identify if, how and to the extent change has occurred. Questions could include:

- What issues have been identified in CoST assurance reports or through other sources?
- Who are the decision-makers best placed to address those issues, and the potential data users capable of influencing those decision-makers?
- Who is the audience for social accountability messages?
- What social accountability activities are to be implemented?
- Are the tools and activities appropriate to the social, political and economic contexts?

- What changes based on the theory of change are expected from each social accountability intervention?
- How will success be measured and documented?
- How will achievements and lessons be documented, communicated and to whom?

6.5 Learning/Informed action

One of the main aims of monitoring and evaluating social accountability is to better understand what works and what doesn't and in what circumstances. This enables social accountability interventions to be adjusted to the context. For example, CoST has learnt that in some low technology environments, especially in Africa, in-person engagements are more effective than online communication. It has also been found that sometimes a combination of different social accountability approaches can be more effective than a single one.

Successful monitoring and evaluation of social accountability tools and approaches should therefore inform the process of:

- Identifying messages and tools that are effective, with whom and in what context
- Identifying tools and approaches that are not working and
- Formulating adjustments based on learning from experience.



A university student completes social audit training in Guatemala

7. Conclusion

Social accountability is a crucial feature of CoST that aims to bridge the gap between issues, action and impact by strengthening capacities of citizens and other stakeholders. This is achieved through information, tools and approaches that help hold public officials, politicians and service providers to account for their conduct and performance in identifying and delivering infrastructure that meets people's needs. Different approaches and tools work differently in different contexts and with different target groups, making it necessary to constantly review and adjust the approach adopted.



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