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ACC
ANTI-CORRUPTION COMMISSION



EVALUATION of SOCIAL ACCOUNTABILITY PROGRAMS

ANTI-CORRUPTION COMMISSION

THIMPHU: BHUTAN

June 2022

ANTI-CORRUPTION COMMISSION (ACC) BHUTAN

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“

... We all know that we shoulder responsibilities based on our professions whether they be in the civil service, business or even as parents and teachers. We know we must excel in these duties in order to succeed as individuals and as a nation. However, there is a higher responsibility – not written in any legal document but instead enshrined in humanity and history – a natural responsibility and duty that we all must shoulder equally, irrespective of who we are. Of paramount importance to the strength of a nation, is the ability of her people to live as one united family – a community in which interaction is marked by trust, understanding and cooperation... To me, natural responsibility means upholding values such as integrity, justice and compassion and above all living by that unwritten but absolute code of right over wrong, no matter what it is we are trying to achieve as individuals or as a nation. After all, while the objectives are important, the manner in which we achieve these objectives is a far more important indicator of our strength as a nation. We must achieve everything as a united harmonious family. I truly believe that it would be a great service to the nation if, as individuals, we always treat each other with respect and dignity. This is why natural responsibilities are important, for if we understand and fulfill them then, it is only normal that we will be a society in which there is complete trust in each other. And once this becomes the character of society, then regard, faith and respect will come naturally...

-His Majesty the King
National Day Address - 17th December, 2010

”



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‘NATION’S CONSCIENCE’
“LEAD BY EXAMPLE”
“If you care, you will dare”

Foreword

Social Accountability (SAc) tools are means to strengthen transparency, accountability and good governance in public service delivery. These tools are also crucial means to enhance efficiency and effectiveness of public service delivery as it provides the platform for citizens to engage and insist on the responsiveness and responsibility of public officials and public programs. Recent studies have underlined the importance of Social Accountability in preventing corruption, wastage and leakages of public resources at the grass-root level through citizens’ constructive engagement alongside the public officials in a community’s development processes.

In Bhutan, the SAc program was introduced in 2013 by the Anti-Corruption Commission (ACC). Advocacy, sensitization and training on the SAc Tools were provided to the Local Government officials and citizens of 78 Gewogs in partnership with the Department of Local Governance (DLG), the Royal Institute of Management (RIM), and Bhutan Transparency Initiative (BTI), a Civil Society Organization.

This study was undertaken to assess the effectiveness of the SAc program in engaging citizens in prioritization, planning and policy, budget allocation, expenditure tracking and monitoring of development activities. The study also sought to evaluate the impact in terms of inclusiveness, transparency, accountability, relevance, sustainability, and behavioural change in public officials and citizens.

The study found that while the SAc tools were effective where these had actually been taken up in the planning and implementation of development activities, however, the program saw very little involvement of citizens in the monitoring and evaluation of development activities at the Gewog level. On the other hand, it was observed that the complexity and concepts of various SAc Tools; lack of adequate capacity and skills; and unavailability of continuous funds among others impeded the implementation and sustainability in the uptake of the program. The study indicates that SAc needs to be further defined and customized to the Bhutanese context for greater understanding, acceptance, and responsibility.

In this regard, the DLG’s Zomdu Protocol and the Community Engagement Platform (CEP) were found effective in engaging citizens and promoting responsibility, transparency and collaboration in community development activities. It is noted that following the successful piloting of the CEP in some Gewogs of Dagana, Punakha, and Monggar Dzongkhags, the DLG has prepared the CEP Handbook to publicise its concept, and support its management and operations. Similarly, BTI has also taken up the implementation of the SAc tools, such as the Community Score Card,

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empowering rural communities and providing a means to combat corruption at the grassroots level with community representatives engaged in the monitoring and evaluation of the public infrastructure development programs such as the farm roads and irrigation channel projects.

Acknowledging the limited implementation of the SAc Program per se as well as the encouraging steps currently being undertaken by the DLG and the BTI in the use and mainstreaming of the SAc tools, let us be spurred on evermore by the Royal Address on the 114th National Day when His Majesty The King Commanded that:

“From now on, all of us must boldly embrace accountability as a measure of our service, should we falter, deviate, and err in the service of our country...As underpinned in our age-old saying, “the golden yoke of secular laws,” accountability must henceforth become the cornerstone of governance.”

Tashi Delek!

(Deki Pema)
Chairperson

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We would like to thank the Second Commission of ACC for their guidance and support in rolling out the SAc programs to promote citizens engagement in development programmes and to curb corruption at the Local Government.

Also, we would like to thank the SAc driven *Dzongkhags/Thromdes/Gewogs* for their support and willingness to initiate the SAc Tools as a means to enhance transparency, accountability in good governance in Local Government.

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Acronyms

ACC	Anti-Corruption Commission
BAA	Budget Analysis and Advocacy
BTI	Bhutan Transparency Initiative
CEP	Community Engagement Platform
CMAC	Community Assessment and Monitoring Committee
CRC	Citizen Report Card
CSC	Community Score Card
CSO	Civil Society Organization
DoPE	Department of Prevention and Education
DoPS	Department of Professional Support
DLG	Department of Local Governance
DYT	<i>Dzongkhag Yargay Tshogdu</i>
GAO	<i>Gewog Administrative Officer</i>
GRM	Grievance Redressal Mechanism
GYT	<i>Gewog Yargay Tshogchung</i>
ICT	Information and Communications Technology
LG	Local Government
MoHCA	Ministry of Home and Cultural Affairs
MoUs	Memorandum of Understandings
NGOs	Non-Governmental Organizations
RIM	Royal Institute of Management
SA	Social Audit
SAC	Social Accountability
SS	Secretariat Se
ToR	Terms of Reference

Glossary

Chipon: Community Messenger

Chiwog: A unit under *Gewog*/A Regional Constituency for the election of *Tshogpa*

Chiwog Tshogchung: *Chiwog* level meeting headed by *Tshogpa*

Gaydrung: Administrative Assistant in *Gewog*

Gewog: County

Gewog Tshogde: County Committee - The highest decision-making body at the county level

Goshay Nyenshay: Local elites/Knowledgeable community elders

Gup: Head of a *Gewog*

Dzongdag: District Administrator

Dzongkhag: District

Zomdu: Meeting of local residents of a *Chiwog*/*Gewog*/*Dzongkhag*

Mangmi: An elected representative of the *Gewog*, who is also a Deputy *Gup*

Mangzom: General Public Meeting

Nangzom: Internal get-together or gathering

Tshogpa: Head of the *Chiwog*

Executive Summary

In recent years, the engagement of citizens in planning, budgeting and monitoring processes is being progressively regarded as a promising technique to enhance public service delivery and to exact accountability in the public sector through Social Accountability programs. Social accountability involves the engagement of citizens and/or Civil Society Organizations (CSOs) and/or media either directly or indirectly in exacting accountability from public officials responsible for improved public service delivery. In Bhutan, Social Accountability programs were introduced in 2013 in line with the *Wangtse Chirpel* to promote citizens' participation in development plans and programs and to strengthen transparency, accountability, good governance in public service delivery. However, little is known about the effects of the Social Accountability programs in *Gewogs* since its initiation. The primary aim of this study titled 'Evaluation of Social Accountability Programs' was to evaluate the Social Accountability programs in *Gewogs* in terms of their awareness, impact and sustainability. Impact in this study encompasses inclusiveness and participation of citizens in development processes, transparency and accountability mechanism; and effectiveness of Social Accountability Tools in influencing behavioural changes in Local Government officials and citizens after Social Accountability interventions.

This study covered 59 *Gewogs* for the Observational Checklist; 1033 respondents for the survey (quantitative study) and 63 respondents for the semi-structured interview (qualitative survey) to evaluate Local Government officials and citizens' participation and inclusiveness in planning, priority setting and budgeting process, transparency, accountability, effectiveness, behavioural changes, and sustainability of the Social Accountability programs.

The study highlights that participation and inclusion of citizens in the monitoring and evaluation process were very low, with existing committees controlled by Local Government officials who are supposed to be held accountable as opposed to greater participation and inclusion of citizens in planning, and priority setting and budgeting process. The low participation and inclusiveness of citizens in the monitoring and evaluation of development processes in public service delivery suggests the need to actively engage citizens in monitoring public service delivery; hold public service providers accountable, and make citizens equally responsible for achieving quality public services. Further, Article 22(1) of the Constitution of the Kingdom of Bhutan states, "Power and authority shall be decentralized and devolved to elected Local Governments to facilitate the direct participation of the people in the development and management of their own social, economic and environmental well-being." Further Section (5) of this Article states that a Local Government shall strive, within its financial and administrative capacity, to attain the objectives as enshrined in the Constitution. Citizen engagement, transparency and accountability in the development processes must be pursued jointly to achieve effective public service delivery, good governance and other objectives set in the Article 22 of the Constitution at the *Gewog* level.

In addition, the study also highlights that some of the Social Accountability Tools initiated in Bhutan varied in their complexity and the level of technical expertise required. For example, Social Accountability Tools like Budget Analysis and Advocacy; Community Monitoring

Assessment Committee; and Social Audit demand financial and monitoring knowledge and skills from citizens; and initiating more complex SAc Tools may demand additional financial and management resources indicating a need to simplify and customize the different Social Accountability that best suits the political and cultural context of Bhutan.

It was observed that 98 percent of the committees were functioning without Terms of Reference or clarity of roles and responsibilities; and this, in turn, made the Committees susceptible to undue influence and abuse of functions by Local Government officials and *Goshay Nyenshay* (local elites) during planning, decision-making, implementation and monitoring of the development processes.

Although the effectiveness and sustainability of the programs mainly depended on the availability of budget, willingness and capacities of Local Government officials and citizens among others, the study indicates a need to improve the synergy between Local Government and its citizens; and to enhance the role of CSOs and media in advocating Social Accountability as one of the means towards promoting transparency, accountability and good governance. Similarly, the study also highlights a need to enhance LG officials' knowledge on the Public Investment Management for effective budget allocation, expenditure tracking, and monitoring and evaluation of the development processes and programs.

The study further shows that there are no major differences seen in the awareness level and engagement of citizens in the development processes between the respondents of *Gewogs* where Social Accountability programs have been implemented and where none of the Social Accountability programs was initiated. In other words, the awareness level created, inclusiveness of citizens in the development processes and behavioural changes seen in Local Government officials and citizens are not attributed singularly to the implementation of Social Accountability Programs. In addition, implementation of Social Accountability programs was limited to training and sensitization, in most cases.

Chapter 1: Introduction

The Social Accountability program provides a platform for effective participation or engagement by the citizen in the development process. Social Accountability is an approach to engaging citizens and/or civil society organizations directly and indirectly in the service delivery or development process in exacting accountability (Malena, Forster, & Singh, 2004). Some of the domains where people partake are the planning and priority setting, budgeting, public expenditure tracking, monitoring of public service delivery, investigative journalism, public commissions, and citizen advisory boards among others. The outcomes of Social Accountability are improved governance and enhanced public service delivery (Asante & Mullard, 2021), through improved public service delivery and engagement of citizens in the Social Accountability programs.

In Bhutan, the Social Accountability programs were first introduced in 2013 by the Anti-Corruption Commission (ACC) in collaboration with the Department of Local Governance (DLG), the Royal Institute of Management (RIM), and the Bhutan Transparency Initiative (BTI). The SAC programs were introduced in line with the *Wangtse Chirpel* - decentralization policy to involve people in development plans and programs and to enhance transparency, accountability and good governance in public service delivery. Most importantly, the decentralization of power and citizen engagement in the development processes began since the establishment of Monarchy and inception of Wangchuck dynasty in 1907 mainly to encourage citizens to participate in the process of planning and decision-making concerning development activities at the grass roots level. Although various SAC Tools were piloted and implemented by the agencies in *Gewogs* for the last seven years, no empirical studies were carried out to evaluate the impact and effectiveness of the program. Thus, a review and evaluation of the program in terms of its effectiveness in achieving the intended outcomes, particularly its impact on governance at the local level is timely. The evaluation is expected to provide insights into opportunities and challenges and provide suggestions to strengthen the initiatives.

1.1 Background of Social Accountability

There are many Social Accountability Tools widely adopted and implemented by the different groups and NGOs in different countries. These include, among others, Community Score Card (CSC), Citizen Report Card (CRC), Budget Advocacy and Analysis (BAA), Social Audit (SA), citizen's jury, and public hearing. Corruption is sensitive and hidden in nature and thus the impact of good governance initiatives and anti-corruption interventions are hardly measurable and rarely evaluated (Johnson & Soreide, 2013). However, anti-corruption experts and researchers have come up with diverse methods to evaluate anti-corruption interventions. Numerous researches have been carried out to study the impact of Social Accountability programs. These include, among others, a study conducted by Asante & Mullard (2021), Otto et al (2019), Farag (2018), N Rahman (2018), and K Rahman (2018).

In Bhutan, to strengthen the engagement process between citizens and the government in monitoring government's use of public resources, improve service delivery, engage citizens in

governance, and promote community welfare, the Social Accountability (SAC) initiative was first introduced in the country in August 2013 through a capacity development workshop. The workshop was coordinated by the Anti-Corruption Commission (ACC) with financial support from the Swiss Development Co-operation (SDC) and was facilitated by Dr Gopa Kumar Thampi. The workshop was aimed at creating a common understanding of the core concepts of Social Accountability and profile tools, identifying implementation challenges, and preparing action plans to be applied for advancing Social Accountability works in Bhutan. Efforts have been made to create awareness of the conceptual frameworks and introduce some of the tools - CSC, CRC, BAA and SA which were piloted in Samtse, Sarpang, Zhemgang, and Thimphu.

Subsequently, the initiative was executed by the ACC in collaboration with the DLG and the RIM. In ensuring effective implementation of the program through delineation of responsibilities, a Memorandum of Understanding (MoU) was signed among the three partnering agencies on 1st July 2014. Since then, the SAC was piloted and implemented in collaboration with DLG with technical support from the RIM. Some of the key initiatives of the collaboration are:

- Rolling out of SAC programs in four Dzongkhags (Tsirang, Punakha, Samdrup Jongkhar & Paro) to achieve the following:
- Enhance *Zomdu* protocol and introduce *Zomdu* calendar;
- Establish Community Monitoring and Assessment Committee (CMAC);
- Proactive disclosure of information;
- Establish grievance redressal/feedback mechanism;
- Enhance the capacity of the LG officials in the SAC Tools;
- Integrate SAC principles in LG Act, and Rules and Regulations; and
- Capacitate key focal personnel on SAC.

The chronology of activities on implementation of SAc Tools is given in **Table 1**:

Table 1 Chronology of Activities for Social Accountability

Date/Place	Activities	Remarks
August 2013; Thimphu	First Sensitization on SAc	Dr Gopa Kumar Thampi, an independent consultant on governance & SAc.
December 2013; Samtse and Sarpang	Citizen Report Card (CRC) Community Score Card (CSC)	Dr Sita Sekhar, Bangalore Dr Santosh Kumar, Professor, PDPU.
February 2014; Zhemgang	Budget Analysis and Advocacy (BAA)	Mr. Subrat Das, CBGA, New Delhi and BTI
July, August & September 2014	Sensitization to the Cabinet Secretariat, <i>Dzongdag</i> Conference & Committee of Secretaries	ACC, DLG & RIM
4-9 th September 2014; Thimphu	Social Audit (SA)	Mazdoor Kisan Shakti Sangathan (MKSS) and Society for Social Audit, Accountability and Transparency (SSAAT) in India.
August 2017; Tsirang, Samdrup Jongkhar,	CMAC, <i>Zomdu</i> protocol, proactive disclosure of info., GRM/ Feedback Mechanisms	DLG, ACC & RIM
August 2015, Dagana; Mongar and Punakha, 8 Chiwogs	Community Engagement Platform (CEP)	DLG
2014 - till date; Paro, Zhemgang, Gelephu Thromde, and Bumthang	Sensitization on Community Score Card (CSC)	BTI

1.2 Concept of Social Accountability

The concept of Social Accountability has progressed meaningfully over the years and is being increasingly viewed as a means of enhancing good governance and public service delivery across India, South Asia, and other parts of the world. Social Accountability implies the engagement of citizens to exact accountability from service providers to enhance the quality of public services. Although Social Accountability has a component of demanding responsiveness and accountability through the engagement of citizens, the UNDP (2010) argues that not all citizens' engagement constitutes Social Accountability.

1.3 Problem Statement, Scope, Objectives, and Research Questions

1.3.1 Problem Statement

A study titled *Supporting Social Accountability in Bhutan: Report on Mission Findings by Basel Institute of Governance in 2016* indicates the following experiences of the SAc in the *Dzongkhags* where the SAc programs were initiated:

- Enhanced understanding on the roles and responsibilities of LG officials;
- Empowered communities to demand standards in community services, particularly in infrastructure development;

- c. Changes in the dynamics of community participation in budget and planning discussion; and
- d. Engagement in monitoring the implementation of activities by community members.

Although this review provided some insights into the views and experiences of some LG officials on the implementation of SAc in their *Gewogs*, an empirical review and evaluation of the SAc programs were not carried out so far. As a result, the actual impact of the SAc program, its processes, and challenges are little known. Thus, this review and evaluation were deemed necessary after almost seven years since the introduction of the SAc concept in Bhutan.

1.3.2 Scope

The SAc Tools were sensitized, piloted, capacitated by the officials and stakeholders involved, and rolled out in 78 *Gewogs* of the 205 *Gewogs* (ACC, 2015). The review and evaluation of the Social Accountability programs covered *Dzongkhags* and *Gewogs* where SAc Tools have been piloted or implemented and where none of the SAc Tools has been initiated. Comparisons were carried out among the following categories of *Gewogs*:

1. *Gewogs* where the first tools were piloted by ACC, RIM, DLG, and BTI;
2. *Gewogs* where revised tools were implemented by DLG;
3. *Gewogs* where Community Score Card (CRC) was implemented by BTI;
4. *Gewogs* where Community Engagement Platform (CEP) was implemented by DLG; and
5. *Gewogs* where SAc Tools were neither piloted nor implemented.

1.3.3 Objectives

The Evaluation aims to:

1. Evaluate the Social Accountability programs in terms of their impact, status, and processes;
2. Compare the impact of initial SAc Tools (CSC, CRC, Budget Analysis and Advocacy and Social Audit), and second phase SAc Tools (*Zomdu* Protocol, CMAC, Proactive disclosure of information, Feedback/Grievance Redressal mechanisms, and Community Engagement Platform);
3. Gauge the perception of LG officials and citizens on the SAc status;
4. Assess the opportunities and challenges for the implementation of the SAc programs; and
5. Recommend interventions for effective implementation of the SAc programs.

1.3.4 Research Questions

Social accountability plays a pivotal role in enhancing transparency, accountability, and efficiency through effective citizen engagement in the development process. This evaluation is expected to address the following question:

What are the impacts of Social Accountability programs in local government of Bhutan?

To address this overarching research question, the evaluation will attempt to find answers to the following sub-questions:

- *What are the outcomes of the Social Accountability programs?*
- *How effective are the SAc Tools in enhancing transparency and accountability?*
- *What are some of the similarities and differences in the impact and effectiveness of various SAc Tools implemented in the Gewogs?*
- *What are the challenges and opportunities in implementing SAc programs?*

The ACC will carry out discussions and dissemination of the findings and recommendations with relevant stakeholders to enhance the application of the study's results and observations by the stakeholders.

The study report is structured as follows:

Chapter 1	introduces and discusses the background, concept and rationale behind this evaluation study;
Chapter 2	explains the evaluation methods and limitations of the study;
Chapter 3	discusses the findings of the study;
Chapter 4	presents the comparative analysis of Social Accountability Tools by the categories of Social Accountability Tools; and
Chapter 5	presents the challenges, opportunities, recommendations and conclusion of the study.

Chapter 2: Methodology

This section presents the research methodology applied in this evaluation study.

2.1 Evaluation Methodology

Drawing upon the key research objectives of evaluating the policies, programs and interventions, the evaluation study has adapted three types of evaluation methods as explained by Johnson & Soreide (2013); Khandker, Koolwal & Samad (2010). These are impact evaluation, program/outcome evaluation, and process evaluation. The impact evaluation is used in assessing the impact or effect of the program (Gertler, Martinez, Premand, Rawlings, & Vermeersch, 2016; Khandker, Koolwal & Samad, 2010; and Rossi, Lipsey, and Freeman 2004) as it is not only about measuring the outcomes but also behavioural and socio-economic changes that result from those outcomes.

Program evaluation is focused on assessing whether or not the intended objectives of the programs are achieved and process evaluation assesses how the programs are being implemented, and the challenges associated with it. Different methods of data collection are used in these types of evaluations. For example, the impact evaluation design method is used to assess what has happened as a result of the program implementation to ensure the effectiveness and sustainability of the programs. The program evaluation is carried out based on interviews with the beneficiaries and stakeholders who are responsible for the implementation of the program (Khandker, Koolwal & Samad, 2010).

This evaluation study has adopted a mixed-method approach comprising both the quantitative and qualitative methods. Specifically, primary data was collected through field observation and verification to assess the actual implementation status and impact it has created as outlined by Johnson and Soreide (2013). Primary data was also collected using in-depth interviews and surveys following the approaches of Asante & Mullard (2021); Otto et al. (2019). The minutes of the meeting of *Gewog Tshogde* and reports related to transparency and accountability were analysed for triangulation and validation of the findings.

The community residents and Local Government officials in the *Dzongkhags* and *Gewogs* where SAc Tools were implemented; and key actors such as the shops or members of committees/groups like the monitoring and evaluation committee, farm road user groups, and other committees at the local level were consulted and interviewed to ascertain issues and challenges affecting the implementation of the SAc Tools; and garner their views and suggestions for betterment of the Social Accountability programs.

For this research, given the lack of or inadequate reliable data and information on Social Accountability in Bhutan, the mixed-method approach encompassing qualitative, quantitative, observation, and desk review were applied to achieve the objectives, robustness and reliability of the study. In addition, the mixed-method was applied to triangulate data by methods of data collection and data sources. The quality of data is enhanced when primary and secondary data

are triangulated (White & Bamberger, 2008) as cited in Johnson & Soreide (2013). The secondary data were collected through desk research including review of documents, literature review, and secondary data analysis. MAXQDA 2020 Analysis Pro, Stata 14.2 and Microsoft Excel 2019 were used to analyse qualitative and quantitative data collected for the study.

Thus, the evaluation has adopted all three methods of evaluation and deployed mixed methods in collecting the data as shown in **Table 2** below:

Table 2 Evaluation Methods

Evaluation	What to evaluate?	How to evaluate? /Evaluation methods
Impact/ Summative Evaluation	<ul style="list-style-type: none"> - Impact or effects of the SAc program, - Comparison of the impact among different programs; - and comparison of observed performance after program implementation with what we think would have happened without the program—that is, with the counterfactual. What would have happened in the absence of the program? 	Impact evaluation design Field observation – observation checklist (rubrics scoresheet) Impact in terms of: <ul style="list-style-type: none"> - Behavioural changes - Transparency - Accountability
Program Evaluation	<ul style="list-style-type: none"> - Whether the intended objectives of the program are fulfilled or not 	Structured survey: <ul style="list-style-type: none"> - Design of the program/awareness - Relevancy of the program - The efficiency of the program - Effectiveness of the program - Direct outcome of the program - Sustainability
Process/ Formative Evaluation	<ul style="list-style-type: none"> - Examining the delivery, - Implementation process: how the program is being implemented - Accountability aspect of the program - Constraints and challenges 	Semi-structured interview and document analysis <ul style="list-style-type: none"> - Process - Situational analysis - Stakeholder analysis - constraints/challenges

2.2 Sampling Framework

This evaluation study was a multidimensional undertaking in terms of determining the population of citizens involved in the Social Accountability due to lack of or inadequate data and records. The target population for the evaluation were the citizens in *Gewogs*, Local Government (LG) officials, and committee members based on the *Dzongkhag* and *Thromde* as the domains of selection.

For sampling, *Dzongkhags* were further stratified into *Gewogs* and *Chiwogs*, where the *Gewogs* formed the Primary Sampling Unit (PSU) while *Chiwogs* formed the Secondary Sampling Unit (SSU). The citizens, individuals, or committee members were identified as the Ultimate Sampling Unit (USU).

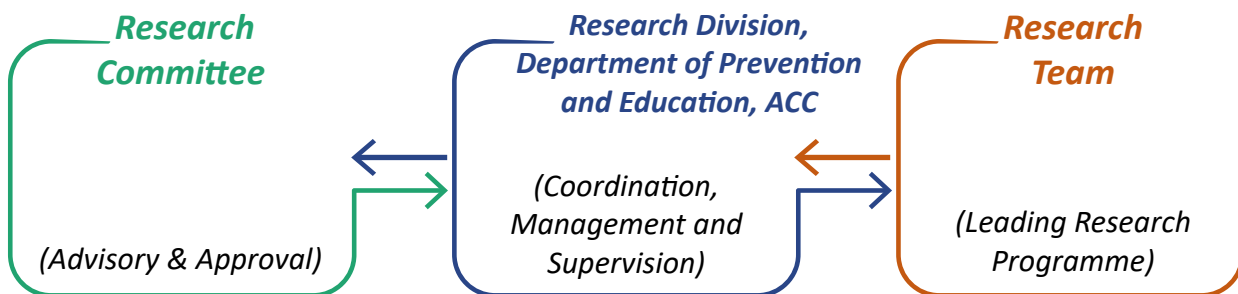
Multi-stage sampling procedure was adopted to determine the sample size. In the first stage, PSUs or all the *Gewogs* where Social Accountability programs were implemented remained selected. The *Thromde* where Social Accountability programs were initiated were also selected. In the case of selection of the *Chiwogs*, it varied on the number of *Gewogs* within a *Dzongkhag* and the highest number of *Chiwogs* from those Social Accountability-driven *Gewogs* were selected. Stratified random sampling was applied to select individuals for the survey while purposive sampling was used to select respondents for the semi-structured interview.

Based on this sampling framework, 1033 respondents covering 59 *Gewogs* were selected (See **Annexure 1** for details) for the quantitative study; 59 *Gewogs* were selected for the Observation Checklists, and 63 respondents for the semi-structured interview.

2.3 Reporting and Management

The evaluation research was governed by the structure as outlined in **Figure 1**

Figure 1 Structure of the Research



Research Committee: A Research Committee was instituted to ensure the quality of the research to advise and approve all the key outputs and processes of the research including the final report. The following members constituted the Research Committee:

1. Jamtsho, Commissioner In-charge, DoPE, ACC, Chairperson;
2. Sonam Gyeltshen, Chief Programme Officer, DLG, Member;
3. Tashi Wangzin, Lecturer from RIM, Member;
4. Rinzin Rinzin, Executive Director, BTI, Member; and
5. Tenzin Phuntsho and Tashi Jamtsho, Officiating Directors, DoPE, ACC, Member Secretary.

Research Team: The Research team consisted of professionals from the following agencies:

1. Research Division, Anti-Corruption Commission; and
2. Bhutan Transparency Initiative (BTI)

The evaluation was led and coordinated by a researcher from the Research Division, ACC. The research team reported to the Research Committee as and when required.

2.4 Timeline

This evaluation was carried out in October and November 2021 of the Financial Year 2021-2022.

2.5 Limitations

There was no baseline data for the Social Accountability Tools implemented in the *Gewogs*, and the Citizen Report Card driven *Gewogs* of Samtse; Community Score Card implemented places of Gelephu, Sarpang were not evaluated due to travel restrictions imposed because of the COVID-19 pandemic during data collection. Despite these limitations, the data presented are considered adequately dependable to indicate the status of Social Accountability initiatives and their challenges and opportunities; and the evaluation study will provide a basis for the development of evidence-based guidance for the implementation of Social Accountability plans and programs hereafter.

2.6 Reliability

Cronbach's alpha was applied to determine the reliability or internal consistency of a set of scale of the survey items because almost all the survey items of the quantitative data were in a multiple Likert scale. For this study, Cronbach alpha is 0.89, suggesting that the items have relatively high internal consistency. A reliability coefficient of 0.70 or higher is considered "acceptable" in most social science research studies.

Chapter 3: Findings and Discussions

This chapter encompasses the findings and discussions of this evaluation study. The findings are categorized into three key headings: demographic profile of the respondents; awareness of Social Accountability; and impact of Social Accountability.

3.1 Demographic profile of the respondents

Table 3 summarizes the demographic profile of the respondents. Of the total 1033 respondents, 64 percent and 36 percent were male and female respondents, respectively. The education level shows that a majority of the respondents, 28 percent, had no education at all while 15 percent of the respondents have attended primary and higher secondary schools, respectively. Likewise, in occupation, a majority of the respondents, 40 percent, were farmers, followed by elected members and civil servants with 29 percent and 19 percent, respectively. Two percent of the respondents listed as 'Others' group were caretakers, cooks, monks, drivers, unemployed and National Work Force employees. Twenty-nine percent of the respondents were within the age range of 29-37 years, followed by 27 percent and 17 percent in 38-47 years and 48-57 years.

Table 3 Demographic profile of the respondents

Variable	Category	Frequency	Percent
Sex	Male	660	64
	Female	373	36
	Total	1,033	100
Education Level	No education	285	28
	Primary School	158	15
	Higher Secondary School	154	15
	Middle Secondary School	140	14
	Graduate	90	9
	Functionally Literate (read, write and understand)	70	7
	Diploma/Certificate	59	6
	Lower Secondary School	56	5
	Monastic education	13	1
	Post Graduate	8	1
	Others	0	0
	Total	1,033	100
Occupation	Farmer	414	40
	Elected Member	295	29
	Civil Servant	198	19
	Business Personnel	88	9
	Others	19	2
	Private employee	15	1
	Corporate employee	4	0 (0.39)
	Total	1,033	100

Variable	Category	Frequency	Percent
Age Range	29-37	303	29
	38-47	277	27
	48-57	176	17
	19-28	119	12
	58-67	107	10
	68-77	45	4
	78 & above	6	1
	Total	1,033	100

Note. Source (n=1033, SAc 2022)

The highest age range 78 years & above consisted of one percent while the lowest age range 19-28 years consisted of 12 percent as shown in **Table 1**.

3.2 Awareness of Social Accountability

3.2.1 Concept of Social Accountability

As illustrated in **Figure 2**, the respondents had diverse views on Social Accountability where it was regarded as democracy, accountability, transparency, efficiency, and others – volunteerism, willingness to involve people in development activities, equality, bridge between the government and people, self-sufficiency and impartiality. One of the interviewees stated:

“ Social accountability, in my opinion, entails taking personal responsibility and participating in planning and development efforts. That is what Social Accountability is all about. (SAc Shaba *Gewog*, Pos.17-18). ”

Also, another respondent shared that Social Accountability is identical to personal accountability wherein, one of the respondents stated:

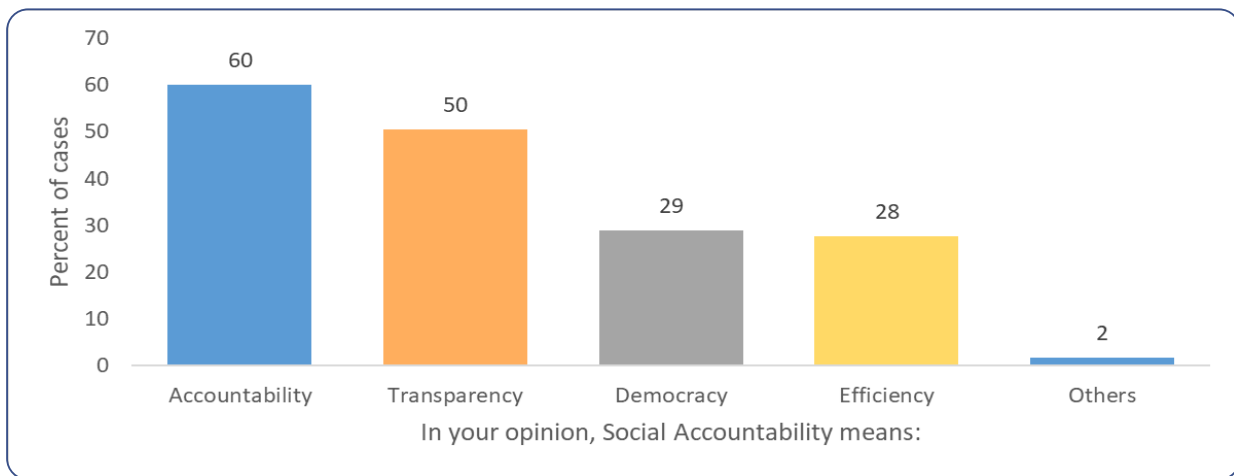
“ According to my understanding, Social Accountability is equivalent to personal accountability. Responsibilities are more selective, whereas accountability is concerned with our [own] actions. People assist us in making decisions and support us in bringing improvements to the *Gewog*, regardless of the development goals and programs we have for the *Gewog*. (SAc Kawang *Gewog*, Pos. 12). ”

Furthermore, as depicted in **Figure 2**, 60 percent and 50 percent of the total respondents viewed transparency and accountability, respectively, as a substantial denotation of Social Accountability, followed by democracy, efficiency and others indicating the importance of Social

Accountability in enhancing transparency and exacting accountability in public service delivery and governance. Likewise, one of the interviewees remarked:

“ When people hear about Social Accountability, they think of taking care of development activities, irrigation water, drinking water, farm roads, reporting any problems to the *Gewog*, and if that does not work, reporting to others. (SAC Wangchang *Gewog*, Pos.15-17). ”

Figure 2 Opinion on the concept of Social Accountability*

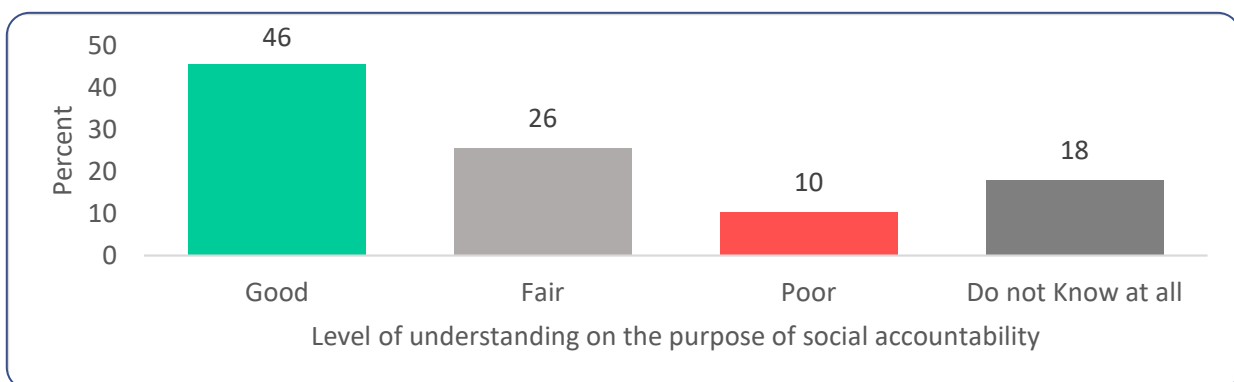


Note. Source (n=1033, SAc 2022) *Multiple Response

3.2.2 Level of understanding on the purpose of Social Accountability

Overall, a majority of the respondents, 46 percent, showed a good level of understanding while 26 percent of the respondents displayed a fair understanding of the purpose of Social Accountability. However, 18 percent and 10 percent of the respondents had no and poor understanding of the purpose of Social Accountability as shown in **Figure 3**, indicating a need to advocate and create awareness of the importance and purpose of Social Accountability. The lack of understanding or poor understanding could be attributed to a higher percentage, 28 percent (see **Table 3**) of the illiterate public in *Gewogs*.

Figure 3 Level of understanding on the purpose of Social Accountability



Note. Source (n=1033, SAc 2022)

One of the interviewees commented:

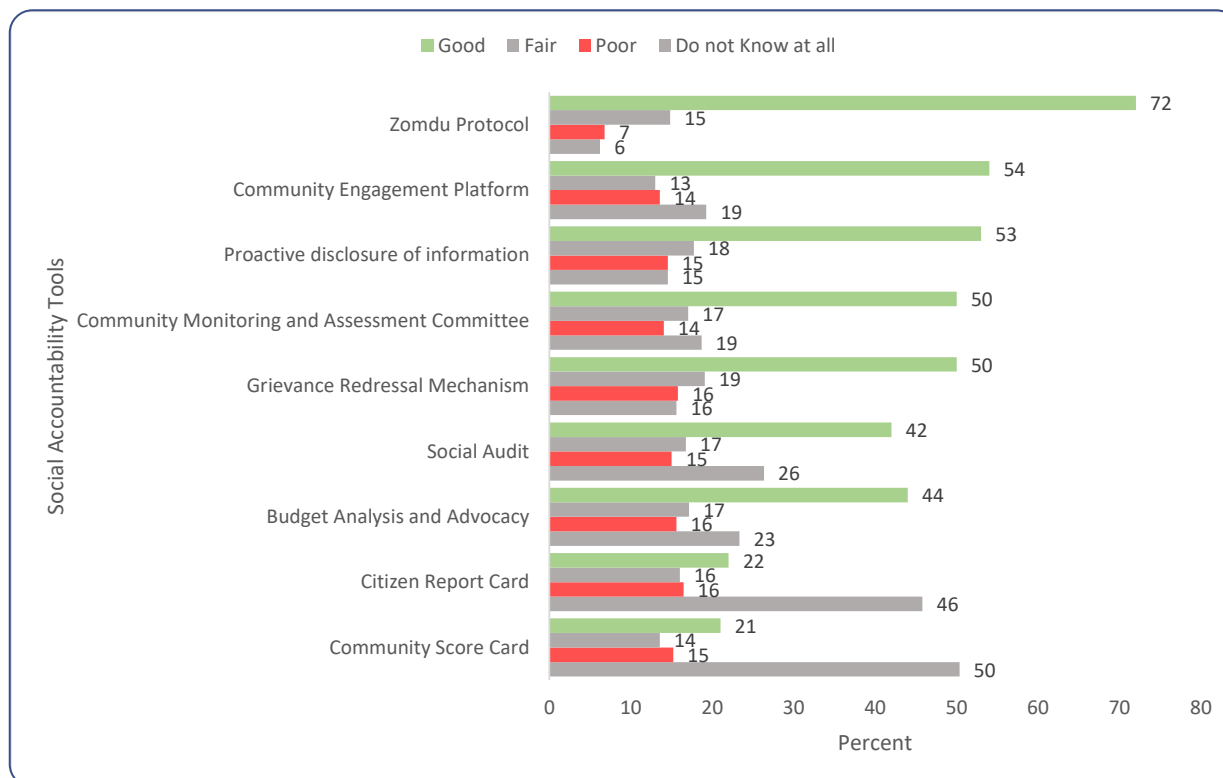
“ It is important to have Social Accountability because anything we do in life makes life easier for us all. As a result, I would emphasize the importance of Social Accountability. Having the ability to vote is equivalent to having Social Accountability. I believe there will be less corruption if we have Social Accountability. (SAc Genekha *Gewog*, Pos. 21). ”

3.2.3 Level of understanding on Social Accountability Tools

Overall, more than 49 percent of the respondents had a good understanding of the Social Accountability Tools such as the *Zomdu* Protocol; Community Engagement Platform; Proactive disclosure of information; Community Monitoring & Assessment Committee; and Grievance Redressal Mechanism. Also, 46 percent and 42 percent of the respondents had a good understanding on the Budget Analysis and Advocacy and the Social Audit. However, 50 percent and 46 percent of the respondents lacked understanding of the Community Score Card and the Citizen Report Card as shown in **Figure 4**. Similarly, less than 17 percent of the respondents had a poor understanding of the Social Accountability Tools. Of all the Social Accountability Tools, *Zomdu* Protocol was the most widespread among the citizens as indicated by 72 percent (Good) of the respondents. The popularity of the *Zomdu* Protocol among the categories of SAc Tools could be attributed to the policies and the acceptance by citizens as the *Gewog* officials are mandated to maintain a record of the citizens and officials participating in any sort of *Zomdu* conducted in *Gewog* where the absentee is liable to pay fines set and agreed by the citizens themselves, in some cases. It was observed that 78 percent of the *Gewogs* maintained attendance records (see **Figure 6**). For example, a respondent stated:

“ Since *Tshogpas* are hosting meetings in the *Chiwogs* and villages, we do not get ourselves involved in their business. The fines are imposed to those people who did not attend the meetings yet since meetings are held during public holidays, most of the people attend the meetings. (SAc Choekhor *Gewog*, Pos. 10-11). ”

Figure 4 Level of understanding on the Social Accountability Tools



Note. Source (n=1033, SAc 2022)

However, as presented in **Annexure 4**, citizens’ awareness and level of understanding on the purpose of Social Accountability, and on the different Social Accountability Tools are lesser in comparison to that of the Local Government officials.

3.3. Impact of Social Accountability

Impact of Social Accountability is evaluated through inclusiveness; planning, priority setting and budgeting process; feedback mechanism; transparency; accountability; effectiveness and behavioural changes.

3.3.1 Inclusiveness

While there is no agreed single definition of inclusiveness, inclusiveness in this study is linked to a process focused on creating environments which enable active participation of citizens in *Gewog* development processes, including participation in decision-making processes towards better public service delivery, greater transparency and accountability, and good governance. In the Bhutanese context, Article 22(1) of the Constitution of the Kingdom of Bhutan (Kingdom of Bhutan, 2008) states, “Power and authority shall be decentralized and devolved to elected Local Governments to facilitate the direct participation of the people in the development and management of their own social, economic and environmental well-being.” Further, Article 22(5) states that a Local Government shall strive, within its financial and administrative capacity, to achieve the objectives set out under the Constitution.

3.3.3.1 People's Participation, Areas and Level of Participation

Table 4 shows the areas and level of officials/citizens' participation in a meeting in *Gewogs* based on the Observation Checklist. In general, citizens participated in various types of *Zomdu* such as Coordination Meeting; Planning, Priority Setting and Budgeting; General *Zomdu*; *Chiwog Zomdu*; and Grievance Redressal/Issues Resolution Meeting. The number of officials/citizens that need to participate varied greatly in the types of *Zomdu*, for example, Coordination Meeting involved 13 officials/citizens on an average while *Chiwog Zomdu*, General *Zomdu*, and Planning, Priority Setting and Budget depended on the number of households in *Chiwog/Gewog*.

Table 4 Areas and level of officials/Citizens' Participation in a *Zomdu*/Meeting

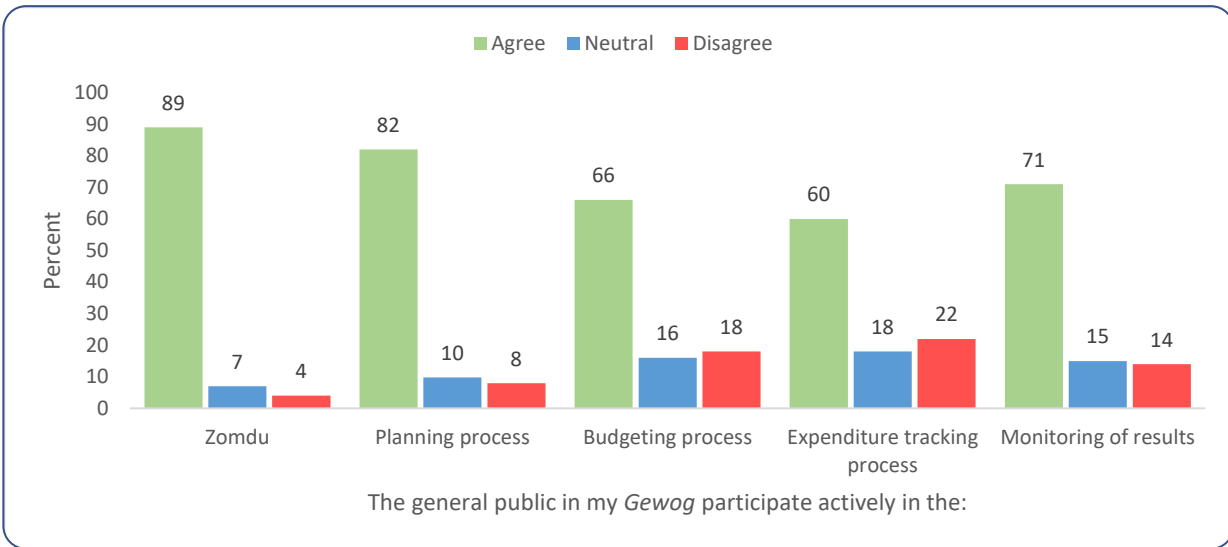
Types of <i>Zomdu</i>	Number of officials/Citizens attending in a <i>Zomdu</i> /Meeting			Frequency of Committee Meeting in a year	Members
	Minimum	Average	Maximum		
Coordination Meeting	2	13	22	1-48 Times	<i>Gup, Mangmi, Chiwog Tshogpa, Gewog Administrative Officer, Concerned Public officials & Public</i>
Planning, Priority Setting & Budgeting	2	-	Household-based*	1-48 Times & as and when required	<i>Gup, Mangmi, Chiwog Tshogpa, Gewog Administrative Officer, Concerned Public officials & Public</i>
General <i>Zomdu</i>	5	-	Household-based*	2-36 Times	<i>Gup, Mangmi, Chiwog Tshogpa, Gewog Administrative Officer, Concerned Public officials & Public</i>
<i>Chiwog Zomdu</i>	2	-	Household-based*	1-36 Times	<i>Gup, Mangmi, Chiwog Tshogpa, Gewog Administrative Officer, Concerned Public officials & Public</i>
Grievance Redressal Meeting/Issues Resolution Meeting	4	4	4	2-24 Times	<i>Gup, Mangmi, Chiwog Tshogpa, Gewog Administrative Officer & Concerned Public officials/Public</i>

Note. Source (n=59, Observation Checklist, SAc 2022) *Number of participants may vary as per the number of households in a *Chiwog/Gewog*.

Furthermore, more than 59 percent of the respondents agreed that the general public in *Gewog* participated actively in the development processes: planning process; budgeting process; expenditure tracking process; monitoring of results; and *Zomdu*, as shown in **Figure 5**. Also, one of the interviewees pronounced:

“ Before making any decision, the *Gewog* officials discuss and inquire to the public about their needs. After only discussing with the public, the agenda is submitted to GYT [GT] and DYT [DT] for further discussions. (SAc Kilkhorthang *Gewog*, Pos. 23).

Figure 5 The general public’s participation in the development processes



Note. Source (n=1033, SAc 2022)

In addition, citizens and LG officials witnessed a significant transition from less to more citizens participation, in *Gewogs* where Social Accountability programs were introduced, specifically in the CEP implemented *Gewogs*. For example, one of the members stated:

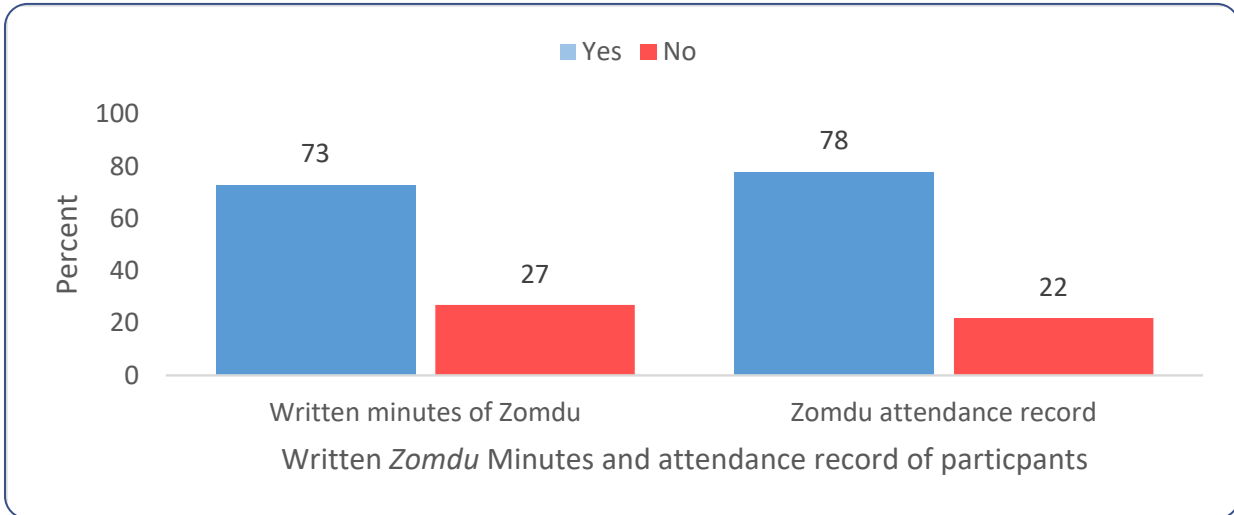
“ It [CEP] has brought big changes in public. These are because, in past, the poor ones were always left behind but after forming the group everyone got equal chances to participate in any kind of work or could equally make a contribution for something which gives them [citizens] satisfaction. (SAC Laptsa *Chiwog*, Pos. 22). ”

Similarly, the assessment study (Institute of Learning Solutions, 2021) conducted on community engagement showed a positive transition from passive to active participation after the implementation of the Community Engagement Platform, one of the Social Accountability Tools.

Likewise, the written minutes of *Zomdu* maintained by 78 percent and 73 percent of the *Gewogs*, as shown in **Figure 6**, validated the participation of the general public in the *Gewog/Chiwog* development processes. In addition, the standard *Zomdu* attendance and minute record book for the various forms of *Zomdu* conducted substantiated the citizens’ engagement in the development processes. However, the number of citizens that need to participate varied among the different Social Accountability Tools. For example, the *Zomdu* Protocol and the Community Engagement Platform required household level participation while tools like Social Audit, CMAC, Budget Analysis and Advocacy were limited to the members of committees/groups.

The effectiveness of SAc Tools like the *Zomdu* Protocol and the CEP in engaging citizens is attributed to the customization and implementation of the initial SAc Tools to the Bhutanese context by the DLG. In addition, BTI is also attributed for engaging citizens in the development processes through capacity development to LG officials and citizens on Community Score Card and its application in monitoring and evaluation of the development programs.

Figure 6 Written minutes of *Zomdu* and attendance record maintained by *Gewogs*



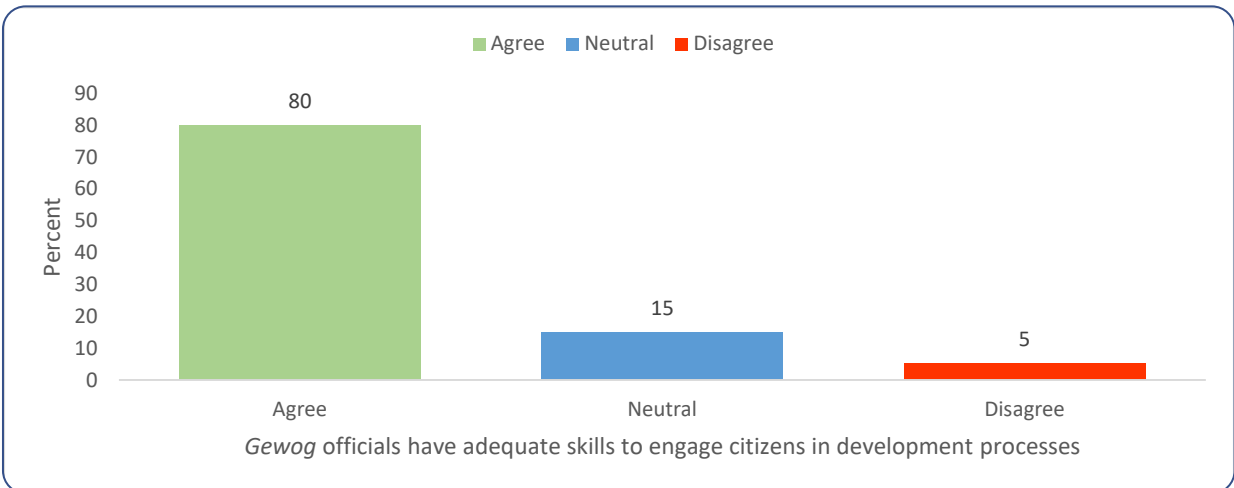
Note. Source (n=59, Observation Checklist, SAc 2022)

Despite the policy requirement to maintain written minutes of the *Zomdu*, 27 percent of the *Gewogs* have not maintained written minutes and 22 percent have not maintained attendance records for the participants. This will also affect the transparency in decisions as the public will not have access to any information decided in the *Zomdu*.

3.3.1.2 Skills of *Gewog* officials to engage citizens in development processes

As shown in **Figure 7**, 80 percent of the respondents agreed that the *Gewog* officials possessed adequate skills to engage citizens in development processes while five percent of the respondents disagreed with it.

Figure 7 Skills of *Gewog* officials to engage citizens in development processes



Note. Source (n=1033, SAc 2022)

3.3.2 Planning, Priority Setting and Budgeting Process

The study observed that the planning, priority setting and budgeting process involved citizens alongside LG officials as participants during the initial consultation phase, and thereafter the agenda preparation for the planning and budgeting were done primarily by the *Gewog* Administrative Officer as indicated, in **Table 5**, by 61 percent of the respondents. In addition, one of the interviewees stated:

“ Once the budget is released by the government, we immediately inform *Tshogpa* to organize a meeting. The meetings are coordinated by them. *Gup* and *Gaydrung* also go to monitor it, but they do not preside over it. During the meeting, they provide chart paper to discuss the budget allocation, people’s needs and what development plans and policies are needed from the *Gewog*, and accordingly, we prioritize the plans and policies. (SAC Semjong *Gewog*, Pos. 6). ”

However, the final decision on planning, priority setting and budget meetings were done mainly by the *Gewog Tshogde* members as shared by 56 percent of the respondents. A citizen who participated in one of the *Gewog Tshogde* sittings as an observer said:

“ They [citizens] are not allowed to raise their voices as planned, and some of the people are unable to raise their voices to the *Gewog Tshogpa*, in my opinion, is the major link between the people and *Gewog*, but I have not seen the priority given to the people to that amount. As a result, *Tshogpa* plays an essential role, and when I attended the *Gewog Tshogde*, a majority of the budget allocation was based on the *Tshogpa’s recommendation*. (SAC Kanglung *Gewog*, Pos. 33-34). ”

In addition, the Local Government Act of Bhutan (Parliament of Bhutan, 2010) empowers the *Gewog Tshogde* as the highest decision making body in the *Gewog* and the Local Development Planning Manual (GNHC, 2021; GNHC, 2014) limits the role of prioritisation and finalization of development activities to the LG officials. This in turn requires LG officials to have adequate knowledge and skills on Public Investment Management for effective distribution of resources, expenditure tracking, monitoring and evaluation of the development processes and activities at grassroot level.

Similarly, one of the interviewees stated:

“ Honestly, till now we have not involved people during the discussion and decision-making about planning and budgeting. For example, if there is no need for a water channel then we tell *Tshogpa* about it and inform to the people. So, we plan out another necessary activity where we can utilize the budget efficiently. So, we let them discuss it and then forward it to the *Dzongkhag*. (SAC Shaba *Gewog*, Pos. 40-41). ”

Table 5 Players in the agenda setting and final decision-maker on planning, priority setting and budgeting

Who prepares the agenda for the planning and budgeting?	Percent	Who makes the final decision on planning, priority setting and budget meetings held in a year?	Percent
<i>Gewog</i> Administrative Officer	61	<i>Gewog Tshogde</i> Members	56
<i>Gup</i> & <i>Gewog</i> Administrative Officer	8	<i>Gup</i>	24
<i>Gewog</i> officials	9	Committee Members	12
Committee Members	5	<i>Gewog</i> officials	3
<i>Chiwog Tshogchung</i> and <i>Gewog Tshogde</i>	3	<i>Gup</i> & <i>Gewog</i> Administrative Officer	3
<i>Gewog Tshogde</i> members	3	<i>Gup</i> , <i>Gewog</i> Administrative Officer & Accountant	2
<i>Gaydrung</i>	2		
<i>Gewog</i> Administrative Officer & Accountant	2		
<i>Gewog</i> Administrative Officer & relevant stakeholders	2		
<i>Gewog Tshogde</i> members & <i>Gewog</i> Administrative Officer	2		
<i>Gewog Tshogde</i> members & relevant officials	2		
<i>Gup</i> , <i>Tshogpa</i> , <i>Gewog</i> Administrative Officer, Engineer & Accountant	2		
Total	100	Total	100

Note. Source (n=59, Observation Checklist, SAc 2022)

This was further substantiated by the survey, where committees/groups in *Gewogs* encompassed two percent (Yes) citizens as members against the 31 percent (Yes) LG officials, as illustrated in **Table 6**. This indicates a fewer involvement of citizens and more involvement of LG officials in the agenda preparation; planning, priority setting; decision-making processes; and the monitoring of the public service delivery and development plans and activities. In addition, one of the interviewees remarked:

“

Following the *Chiwog* meeting, the *Chiwog* planning will be presented to *Gewog Tshogde* for a final judgement on whether it should be approved or rejected following the budgeting process. (SAc Genekha *Gewog*, Pos. 14).

”

Table 6 Frequency and percent of members of any committee/group by category of respondents

Category of Respondents	Are you a member of any committee/group in your <i>Gewog</i> ?					
	Yes		No		Total	
	Frequency	Percent	Frequency	Percent	Frequency	Percent
LG officials	319	31	174	17	493	48
Citizens	24	2	516	50	540	52
Total	343	33	690	67	1033	100

Note. Source (n=1033, SAc 2022)

Those falling in the two percent of citizens were members of the Community Engagement Platform; Budget Evaluation Committee; Farm Road User Group; Drinking Water User Group; Agriculture-related Committee; Religion & Culture Committee; Community Forest Group; and Planning Committee while the 31 percent of the LG officials were members to almost all the committees available in *Gewogs*, for instance, *Gewog Tshogde* Committee; *Gewog* Tender Committee; Monitoring and Evaluation Committee; and Planning and Budgeting Committee, to cite a few. Malik & Wagle (2002) highlights citizens’ engagement as an effective tool in SAc to raise awareness among citizens and encourage for the social development.

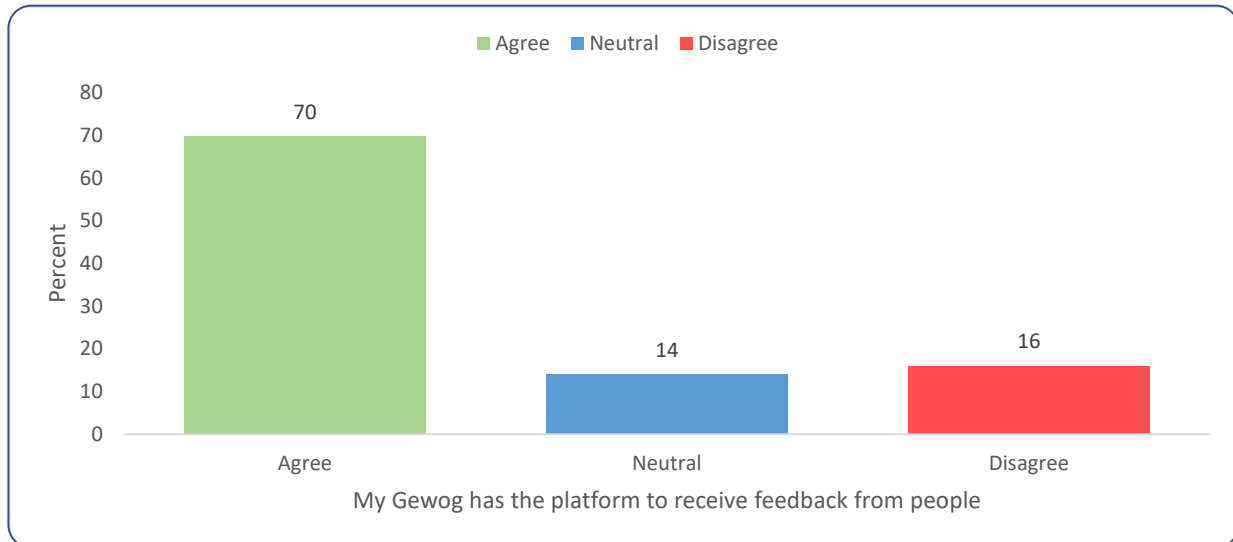
3.3.3 Feedback Mechanism: Platforms, usage and effectiveness

According to the County Governance Toolkit developed by Local Development International LLC and the Center for International Development of the State University of New York (LDI; CID-SUNY, 2014), feedback is viewed, “as a two-way process, with citizens giving input on governance and service delivery processes, and the Government providing feedback to citizens on their views in public engagement processes and any issues raised by the citizens.

3.3.3.1 Availability of platforms to receive/share feedback/grievances

Of the total respondents, 70 percent of the respondents agreed that platforms were available in *Gewogs* to receive feedback from people while 16 percent of the respondents disagreed on the availability of platforms in *Gewogs* as depicted in **Figure 8**.

Figure 8 Availability of platforms to raise a concern related to public service delivery in *Gewogs*



Note. Source (n=1033, SAc 2022)

On validation, 88 percent of the *Gewogs* had platforms for citizens to raise a concern related to public service delivery in *Gewog* while 12 percent of the *Gewogs* lacked platforms to receive feedback or raise a concern as shown in **Figure 9**. The difference between what has been observed and perceived by citizens indicates the lack of communication on the availability of such platforms. Regarding the availability of platforms to receive feedback or grievances, one of the interviewees stated:

“ We do not have a separate platform for this but if they have complaints to be lodged, they directly report it to the *Gewog* center or sometimes they report it to *Tshogpa* and the *Tshogpa* will be reaching it to us. (SAC Khatoe *Gewog*, Pos. 26-29). ”

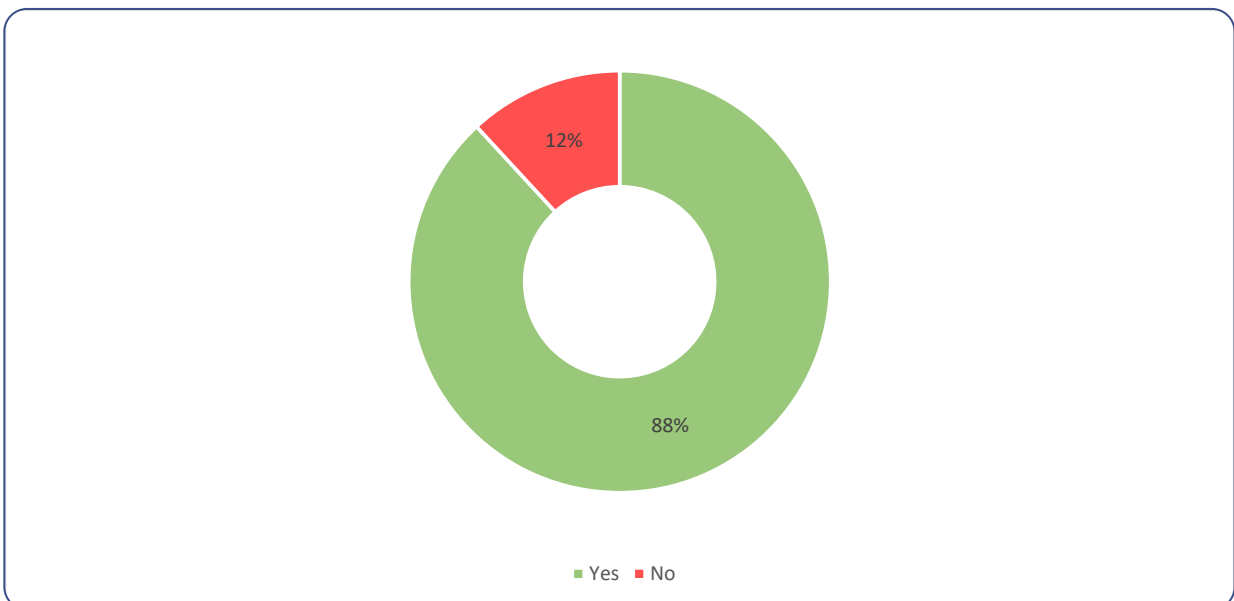
Similarly, one of the respondents shared the importance of *Gewog* officials in enhancing the feedback mechanism, wherein the respondent stated:

“ In our *Gewog* we have grievance mechanism system where *Gewog* Administrative Officer is playing a vital role. All the grievances are received by the Administrative Officer and then [the Administrative Officer] puts forward to particular official like *Mangmi*. [For Example], when it is related to mediation and all, we forward it to *Mangmi*. And when the issues are related to general administration or the problem faced by public, it is usually addressed to the *Gup*. (SAC Phuentenchu *Gewog*, Pos. 29) ”

However, another interviewee remarked:

“ Until now, there have been no opportunities for the public to express their opinions to government officials. Everything was done based on the decisions taken by the *Gewog* officials and the *Chiwog Tshogpas*. (SAC Khamdang *Gewog*, Pos.26-27). ”

Figure 9 Availability of platforms to raise concern related to public service delivery in *Gewogs*



Note. Source (n=59, Observation Checklist, SAc 2022)

3.3.3.2 Usage of Feedback/Grievance Redressal Mechanism

The various forms of platform, as shown in **Table 7**, used by citizens to share their grievances/feedback corroborates the availability of platforms in 88 percent of the *Gewogs* (see **Figure 9**). Of these platforms, phone call, WeChat, through third-party/person, suggestion box, and in writing were used more by the citizens as compared to *Zomdu*, WhatsApp, through *Tshogpa*, Telegram and others.

Table 7 Types of platforms used by citizens to share grievances/feedback

Types of Platforms	Percent
Phone Call	69
WeChat	68
Through third-party/person	51
Suggestion Box	31
In writing	14
In person	8
<i>Zomdu</i>	7
WhatsApp	5
Through <i>Tshogpa</i>	3
Telegram	3
Others	3

Note. Source (n=59, Observation Checklist, SAc 2022)

In terms of managing the grievances/concerns received, one of the interviewees stated:

“ I believe that the outcome will not be beneficial if *Gewog* officials such as *Gup* and *Tshogpas* are not brave enough to deal with the issues voiced by the people and if information is not delivered adequately to the people. (SAc Darla *Gewog*, Pos. 50-51). ”

Public feedback/input should result in improved decision making and good governance as service providers are held responsible. A typical example of how feedback raised through a WeChat group helped to improve the quality of development infrastructure like farm road was shared by one of the respondents:

“ One of the citizens raised concerns over the quality of laying base course for farm road in a village in *Khame Gewog* in a WeChat group, the *Dzongkhag Tshogdu Thrizin* and the *Dzongkhag* administration formed a team to inspect and verify through field visit. The grievance was found to be true and the contractor was asked to dismantle and rework the task completed. (SAc *Khatoe Gewog*, Gasa). ”

Therefore, despite some uneasiness over the use of social media for such platforms by public officials, the social media platforms are also proving to be useful in strengthening accountability.

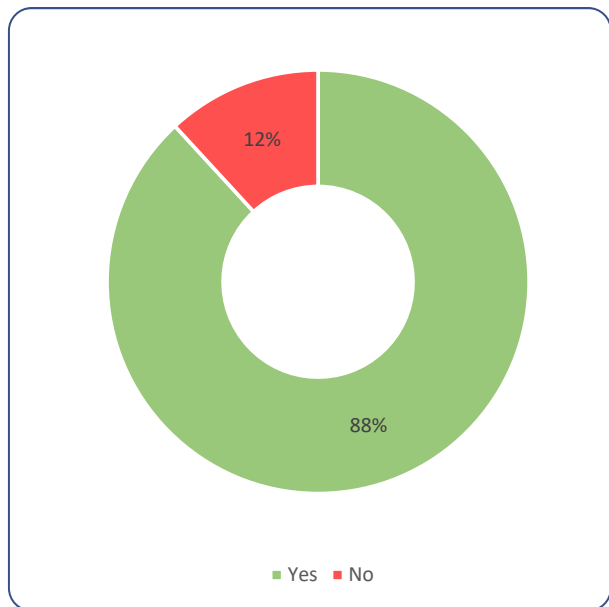
3.3.3.3 Effectiveness of feedback/Grievance Redressal Mechanism

Timely feedback is crucial in citizens’ engagement as it helps build trust and confidence between government and citizens (LDI & CID-SUNY, 2014). Providing feedback and grievances has helped improve transparency and accountability in public service delivery and the development processes. One of the interviewees commented:

“ I believe it [platform to share feedback or grievances] will be beneficial because, without a platform for feedback, there will be a misperception that people agree with the *Gewog’s* developmental plans and programs. If people provide comments on it [development plans and programs], as a result, they [*Gewog* officials] will work in a different approach or develop ways to match the people’s expectations. (SAC Laptsa *Chiwog*, Pos. 41). ”

Figure 10 Record of feedback/grievances lodged maintained by *Gewogs*

As illustrated in **Figure 10**, it was observed that 78 percent of the *Gewogs* have maintained a record of feedback/grievances lodged by the general public while 22 percent of the *Gewogs* have no record maintained for the feedback/grievances.

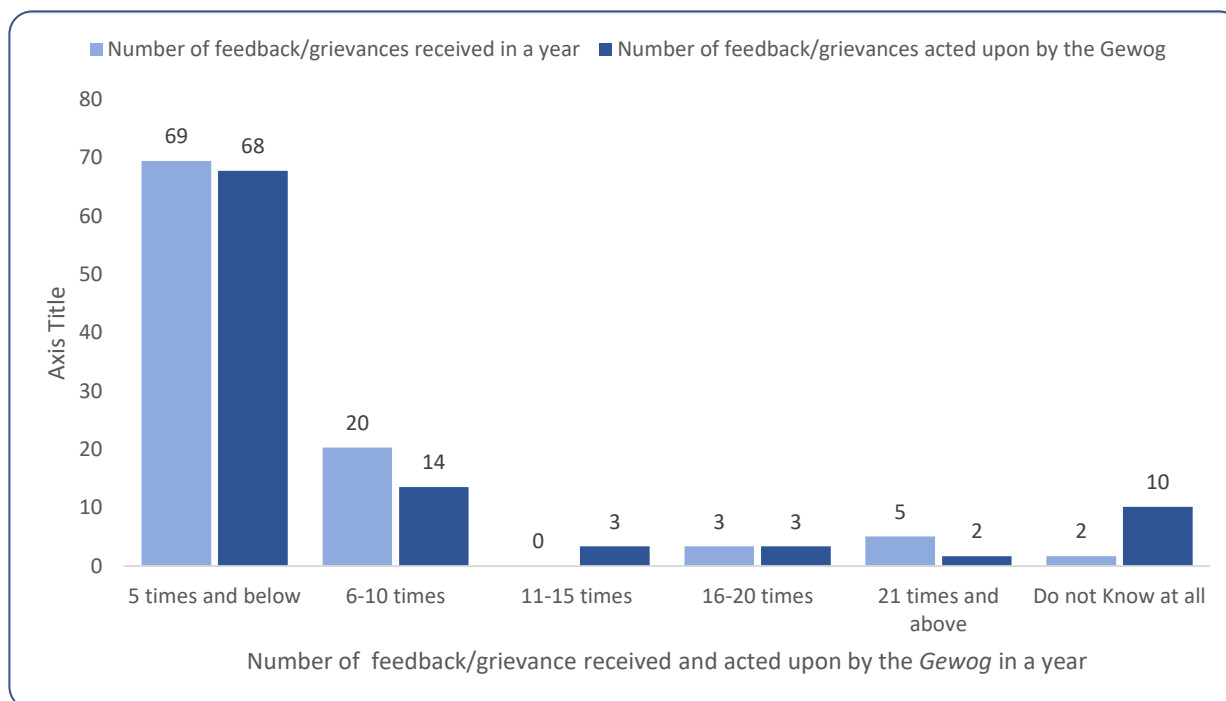


Based on the record, it was noted that the number of feedback/grievances received and acted upon varied among the *Gewogs* as shown in **Figure 11**. Although 90 percent of the feedback/grievances received were addressed by the *Gewogs*, 10 percent of the *Gewogs* were not aware of the status of the feedback/grievances lodged. One of the interviewees remarked:

Note. Source (n=59, Observation Checklist, SAC 2022)

“ When we provide feedback to the *Gewog*, it must pass via Tshogpa, and when we give inputs if only one person gives feedback, the *Gewog* does nothing, and even if the citizens form a group and provide feedback, I believe the *Gewog* is not taking it sincerely. Citizens have been filing grievances up to this point, but I believe the *Gewog* is not working on it with true feelings. To provide development, they should accept feedback from citizens and concentrate on how to bring improvement, but instead of improvement, there has been no growth. (SAC Eusu *Gewog*, Pos. 52-55). ”

Figure 11 Number of feedback/grievances received and acted upon by the *Gewog* in a year



Note. Source (n=59, Observation Checklist, SAc 2022)

Also, another interviewee conveyed:

“ If we [citizens] report issues to the *Gewog*, things will improve because if there is someone who can report, people will be forced to work consciously, however, if there is no one to report the difficulties, and it is ignored, people will be diverted. (SAc Wangchang *Gewog*, Pos. 46-47). ”

3.3.4 Transparency

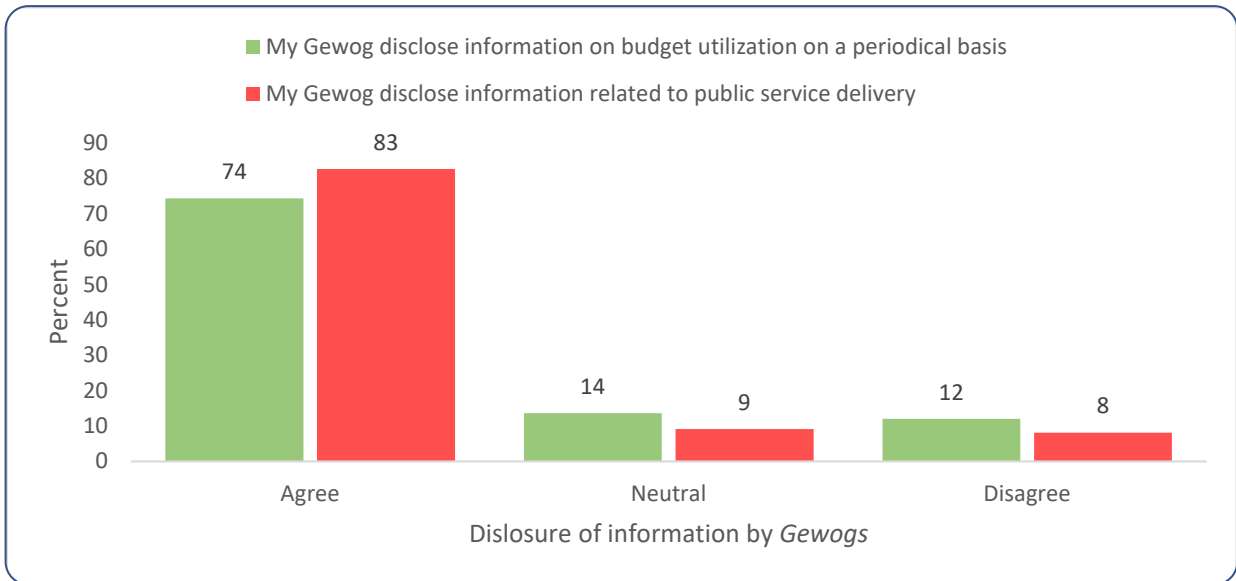
Vian (2020) and Vian, et al. (2017) define transparency as a public value which requires citizens to be informed about how and why decisions are made, including procedures, criteria applied by government decision-makers, and the evidence used to reach decisions, and results. Similarly, the NIA 2019 (ACC, 2020) refers transparency to whether or not the procedures for services are simple and effective and disclosed transparently to the service users. Similarly, transparency in the evaluation of Social Accountability involved openness of work/disclosure of information and practicality of standards and procedures in public service delivery.

3.3.4.1 Disclosure of Information by *Gewogs*

An important fragment of Social Accountability is the disclosure of information to citizens by *Gewogs* so that they are conversant and can contribute to the development activities and public service delivery. As depicted in **Figure 10**, a majority of the respondents, 74 percent, agreed that

the *Gewogs* disclosed information on budget utilization on a periodical basis while 12 percent disagreed with it. This was evident from the observation where 64 percent of the *Gewogs*, as shown in **Figure 12** had information on the annual budget displayed on the notice board. Likewise, all the *Gewogs* disclosed written minutes of *Gewog Tshogde* to the citizens. Similarly, 83 percent of the respondents agreed that the *Gewogs* disclosed information related to public service delivery while eight percent disagreed with it.

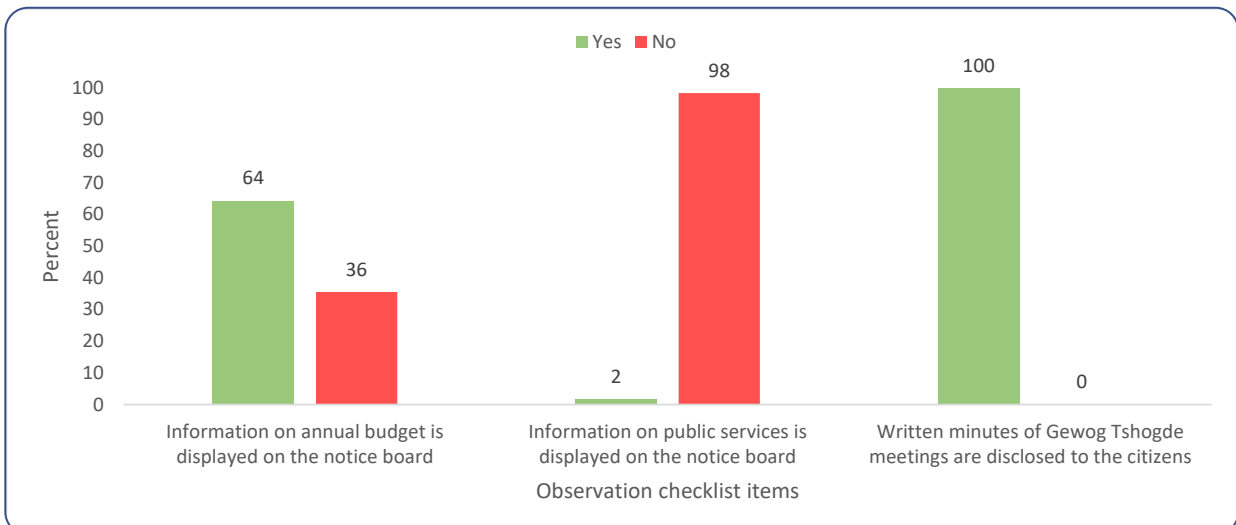
Figure 12 Disclosure of information by *Gewogs*



Note. Source (n=1033, SAc 2022)

Although it was observed that 98 percent of the *Gewogs* had no information on public services displayed on the notice board (see **Figure 13**), 83 percent of the respondents agreed that *Gewogs* disclosed information related to public service delivery (see **Figure 12**). This could be attributed to the use of various forms of the communication channel by citizens to receive and share information apart from the notice board as shown in **Table 5**.

Figure 13 Disclosure of information based on the observation checklist



Note. Source (n=59, Observation Checklist, SAc 2022)

On the other hand, analysis of the semi-structured interview conducted revealed that the role of information dissemination to the general public is solely left to the *Chiwog Tshogpa*. One of the interviewees stated:

“ I think that officials from *Gewog* should visit our community and inform people about decisions made in the *Gewog*. This is because people seem to prefer that despite *Tshogpa* informing about official matters and decisions made in the *Gewog*. (SAC Khamdang *Gewog*, Pos. 41). ”

Similarly, there was also a perception from citizens that disclosure of information on budget and public services/resources could help resolve conflicts and issues. In other words, conflicts may arise because of non-disclosure of information on budget and public service delivery, for example, one of the respondents remarked:

“ If we [*Gewog* officials] want transparency, we must disclose to the citizens on the budget we have here [in *Gewog*], or whatever it is, so that they [citizens in *Gewogs*] can understand it [the availability of budget and plans]. There will be misunderstandings and complications if they do not comprehend [because of non-disclosure of information by the *Gewog* officials]. SAC Eusu *Gewog*, Pos. 63). ”

These indicate that timely sharing of information is critical toward quality citizens' engagement in development plans and programs because citizens can make objective plans and decisions about issues that concern their communities and lives when information related to budget and public service delivery is available and accessible.

3.3.4.2 *Types of communication channels used by citizens to share and receive information*

Apart from the general notice board, citizens used other forms of communication channels, for example, social media (WeChat, Telegram, Facebook & WhatsApp), official correspondence, public gatherings and phone calls to name a few, to share and receive information on public services. Of these communication channels, WeChat was used as a leading communication channel by citizens and *Gewog* officials, 93 percent of the *Gewogs* used WeChat as shown in **Table 8**, to share and receive information in *Gewogs*, followed by Telegram and Facebook channels.

Table 8 Types of communication channels used by citizens to share and receive information*

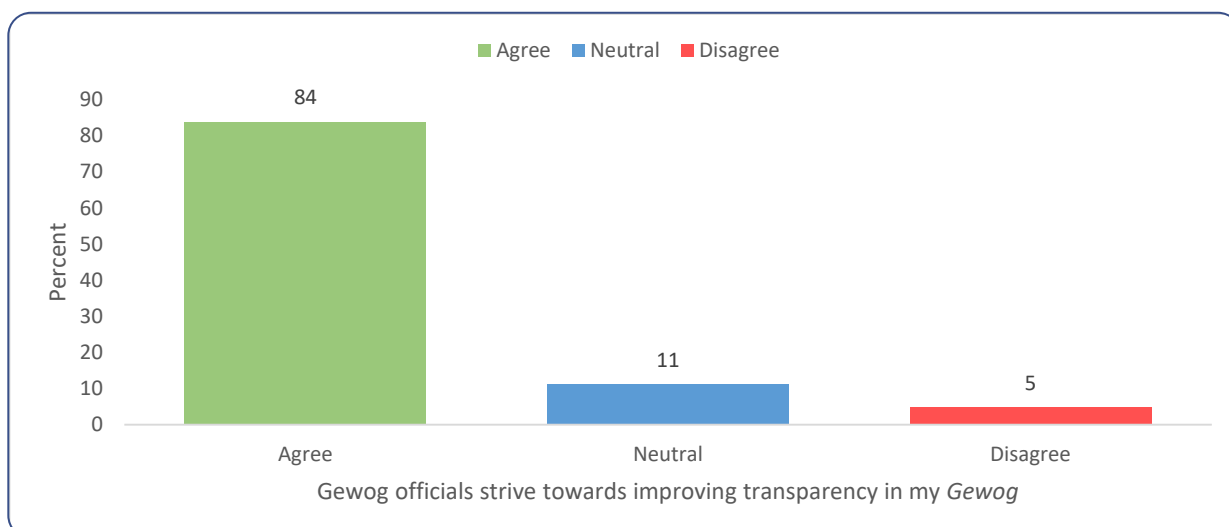
Types of Communication Channels used by the general public to receive and share information	Frequency	Percent
WeChat	55	93
Telegram	12	20
Facebook	10	17
<i>Chiwog Tshogpa</i>	8	14
Phone Call	6	10
WhatsApp	5	8
<i>Zomdu</i>	4	7
Through third person/word of mouth	3	5
<i>Chipon/Village Representative</i>	2	3
Official Correspondence	2	3
General Notice Board	1	2
In Person	1	2
Public Gathering	1	2
Others	4	7

Note. Source (n=59, Observation Checklist, SAc 2022) *Multiple response

The use of various forms of communication channels could be attributed to a better strive of *Gewog* officials towards increasing transparency as indicated in **Figure 14**, by 84 percent (Agree) of the respondents. In addition, one of the respondents commented:

“ Social accountability helps the leaders to be transparent. Also, it makes the *Gewog* [officials] work transparently, fairly and with honesty. (SAc Bjachhog *Gewog*, Pos. 54-55). ”

Figure 14 Strive of *Gewog* officials towards improving transparency in *Gewogs*



Note. Source (n=1033, SAc 2022)

Furthermore, 71 percent of the *Gewogs* shared official information with citizens in a day or 24 hours, as portrayed in **Table 9**, meaning the citizens received information related to official matters immediately or in a day from *Gewogs*. This further corroborates the strive of *Gewog* officials to enhance transparency in *Gewogs* (see **Figure 12**), and improved transparency and public service delivery over the last five years in *Gewogs* (see **Figure 14**).

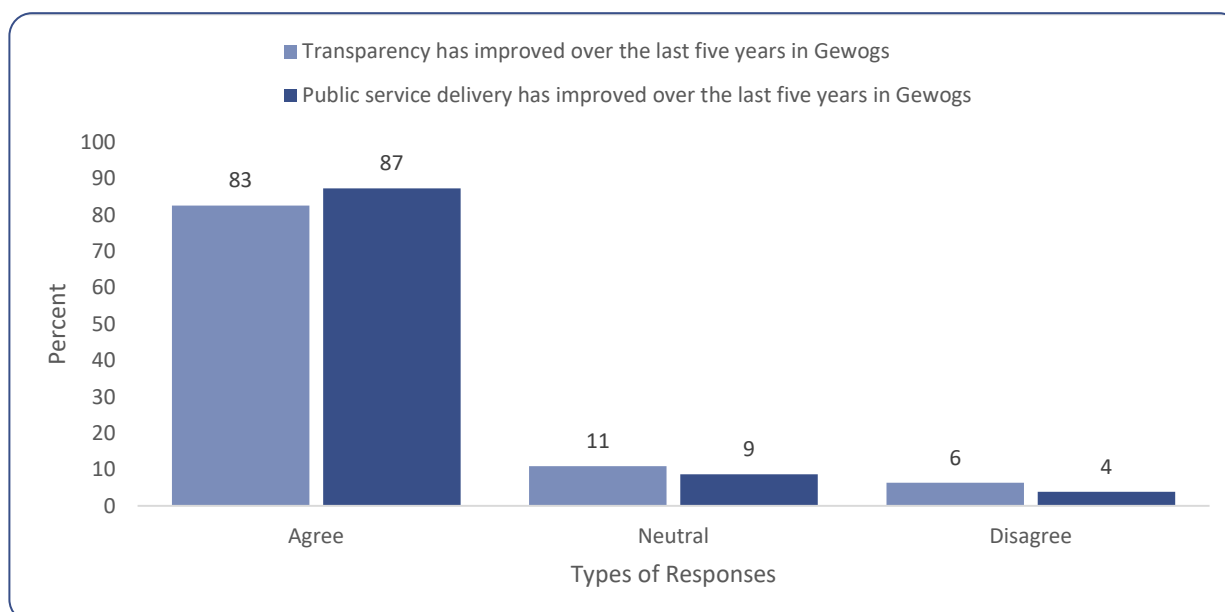
Table 9 Time taken to receive information related to official matters from *Gewogs*

Time taken to receive the information related to official matters from <i>Gewogs</i>	Frequency	Percent
0-1 Day	42	71
2-3 Days	13	22
4-5 Days	0	0
6-7 Days	2	3
8 Days and above	2	3
Total	59	100

Note. Source (n=59, Observation Checklist, SAc 2022)

Of the respondents, 83 percent agreed to improved transparency over the last five years in *Gewogs* as shown in **Figure 15** while six percent disagreed with the improved transparency in *Gewogs*. Similarly, 87 percent of the respondents witnessed improved public service delivery over the last five years in *Gewogs* while four percent disagreed with the improved public service delivery in *Gewogs*.

Figure 15 Status of transparency and public service delivery over the last five years in *Gewogs*



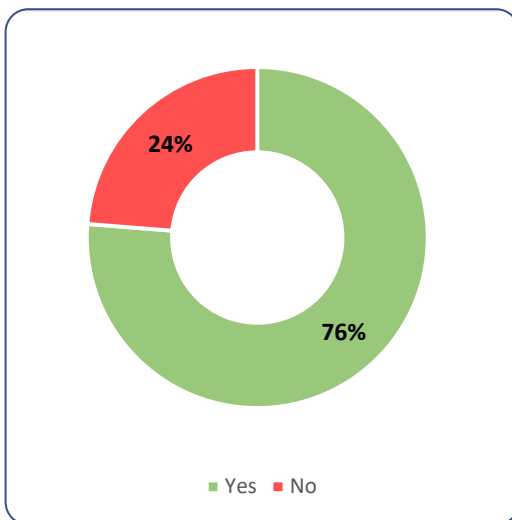
Note. Source (n=1033, SAc 2022)

3.3.5 Accountability

Bovens (2007) and O'Dwyer and Unerman (2007) defined accountability as people's responsibilities to demonstrate, perform and examine the results achieved in light of agreed expectations and the means used. Similarly, the NIA 2019 of ACC (2020) refers to the term accountability to the degree of whether or not the public officials involved in providing the services abuse their power or unnecessarily delay the services. Also, it encompasses the Code of Conduct of the public officials and citizens' attitudes and sense of ownership of public services/resources.

3.3.5.1 Code of Conduct and action taken on cases

Figure 16 Induction/orientation/advocacy on code of conduct by *Gewogs*

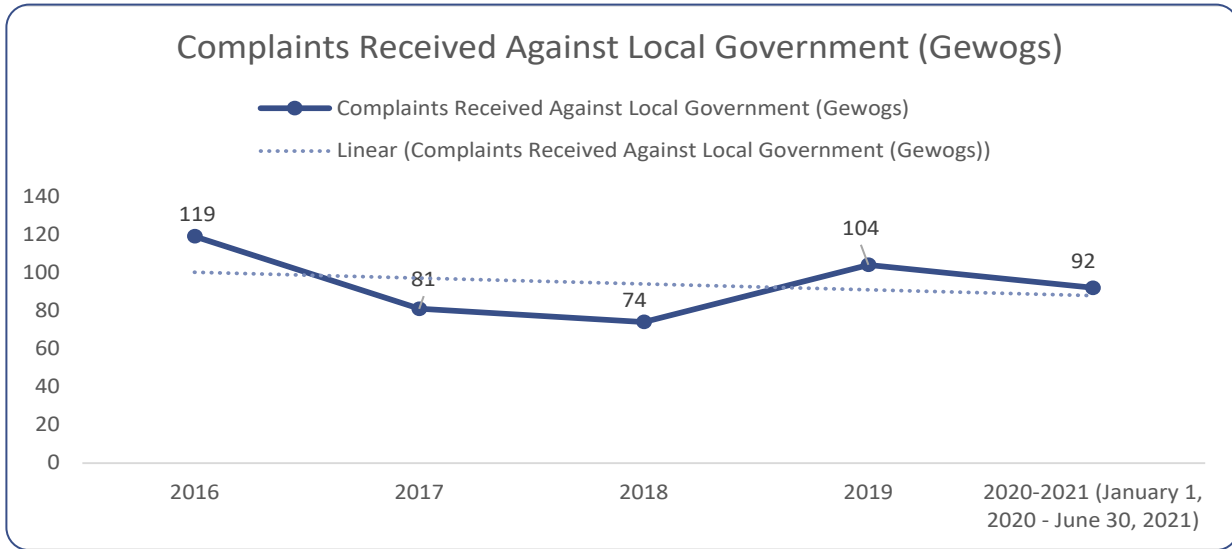


Note. Source (n=59, Observation Checklist, SAC 2022)

As shown in **Figure 16**, 76 percent of the *Gewogs* have conducted orientation/induction/advocacy on Code of Conduct, an essential ingredient in corruption prevention measures, while 24 percent of the *Gewogs* have not conducted orientation/induction/advocacy on code of conduct for the public officials.

The Anti-Corruption Commission (ACC) witnessed a downward trend in the number of complaints received against Local Government (*Gewogs*) over the last five years, from January 2016 to June 2021, as illustrated in **Figure 17**. The downward trend in the number of complaints received against the Local Government could be attributed to inducting/orienting/advocating LG officials on the Code of Conduct. However, the trend analysis of irregularities such as fraud and corruption; embezzlement; mismanagement; non-compliance to laws and rules; and shortfalls, lapses and deficiencies reflected in the Annual Audit Reports (January 2016 to June 2021) of the Royal Audit Authority against the Local Government witnessed an upward trend in violation of laws and rules/non-compliances to laws and rules over the last five years (see **Figure 22**), January 2017 to June 2021. In addition, the number of complaints received against the Local Government (*Gewogs*) by ACC remained the highest as compared to complaints received against other agencies over the last five years except in the year 2018 where complaints received against Ministries was the highest followed by Local Government .

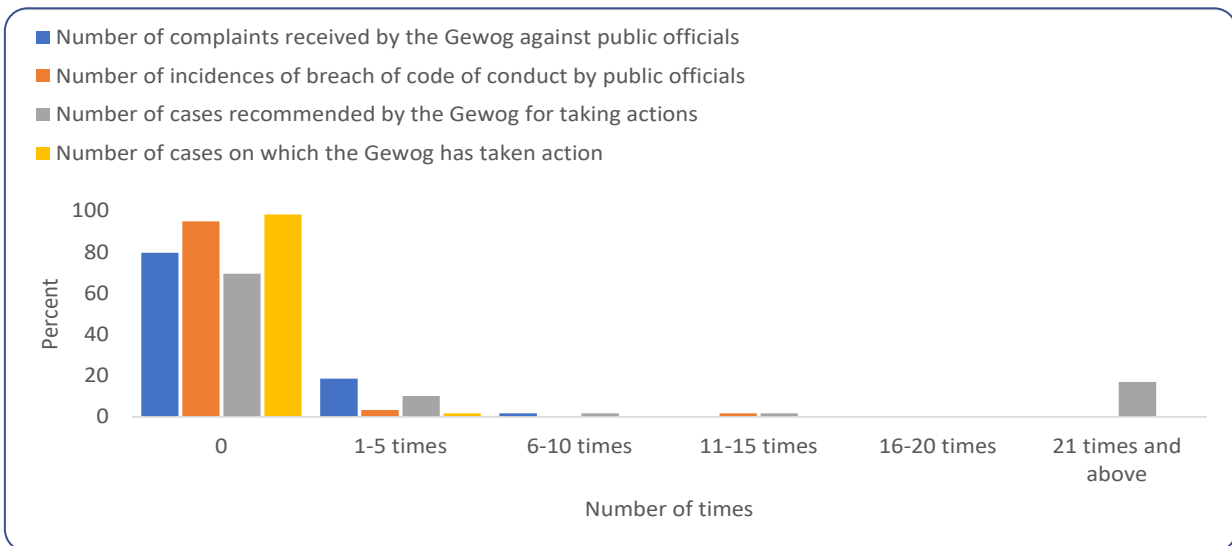
Figure 17 Number of complaints received against Local Government over the last five years



Note. Source (Annual Reports 2016; 2017; 2018; 2019; 2020-2021, ACC)

Of the *Gewogs*, 19 percent of the total *Gewogs* covered shared that they had received 1-5 times complaints against public officials while two percent of the *Gewogs* received 6-10 times complaints against public officials in a year, as depicted in **Figure 18**. The complaints received were related to the farm road, land disputes, community contracting, drinking water, and irrigation channel, for example. Similarly, three percent and two percent of the *Gewogs* had witnessed 1-5 times to 11-15 times incidences of breach of code of conduct by public officials. Of the *Gewogs*, 17 percent and 10 percent recommended more than 21 cases and 1-5 times for taking action while only two percent of the *Gewogs* have taken 1-5 times of action against the cases received. However, on further verification, there were no adequate documentation and records against the incidences of breach of code of conduct by public actions, and cases recommended by the *Gewog* for taking actions.

Figure 18 Number of complaints, incidences, cases recommended and action taken on cases



Note. Source (n=59, Observation Checklist, SAc 2022)

3.3.5.2 Monitoring of development plans and activities

Malik and Wagle (2002) argue for the importance of a collaborative approach between citizens and established machinery which will allow citizens to hold public officials accountable for their actions and inactions. Monitoring of development plans and activities in Social Accountability involves using a set of Social Accountability Tools like Community Score Card (CSC), Citizen Report Card (CRC), Social Audit, and Public Expenditure Tracking System (PETS) to strengthen collective effort between LG officials and citizens. As shown in **Figure 19**, all the *Gewogs* have committees formed to oversee development plans and activities and monitoring of development activities. For instance, community contracting committee, community engagement platform, monitoring and evaluation committee and expenditure tracking committee, to name a few (see **Table 8**). These monitoring committees were considered critical in enhancing public service delivery by the LG officials and citizens, wherein one of the respondents remarked:

“Monitoring is critical to ensuring high-quality public service delivery; if this is difficult, as I previously stated, monitoring once every 2-3 days is preferable; otherwise, monitoring once every 2-3 months will result in poor quality [public infrastructure and services]. (SAC Bjachhog *Gewog*, Pos.36).”

Of these committees, 95 percent of the committees monitored the development work or service on a periodical basis as illustrated in **Figure 19**, however, only two percent of the *Gewogs* have Terms of Reference for the committees. It was observed that committees such as *Gewog Tshogde Committee*, Community Monitoring and Evaluation Committee, Community Engagement Platform, and Expenditure Tracking Committee monitored development activities such as the construction of farm roads, irrigation channels, drinking water, green house, walls and building and the frequency of monitoring the development work/service varied between once in a week to thrice in a year. Similarly, an interviewee stated:

“Regarding accountability, not only the *Gewog* officials are held accountable, but also public should hold responsibility or [should be] held accountable because once the development activities are handed over to them [citizens], it is their responsibility to maintain or to correct it. (SAC Phuentenchu *Gewog*, Pos. 45).”

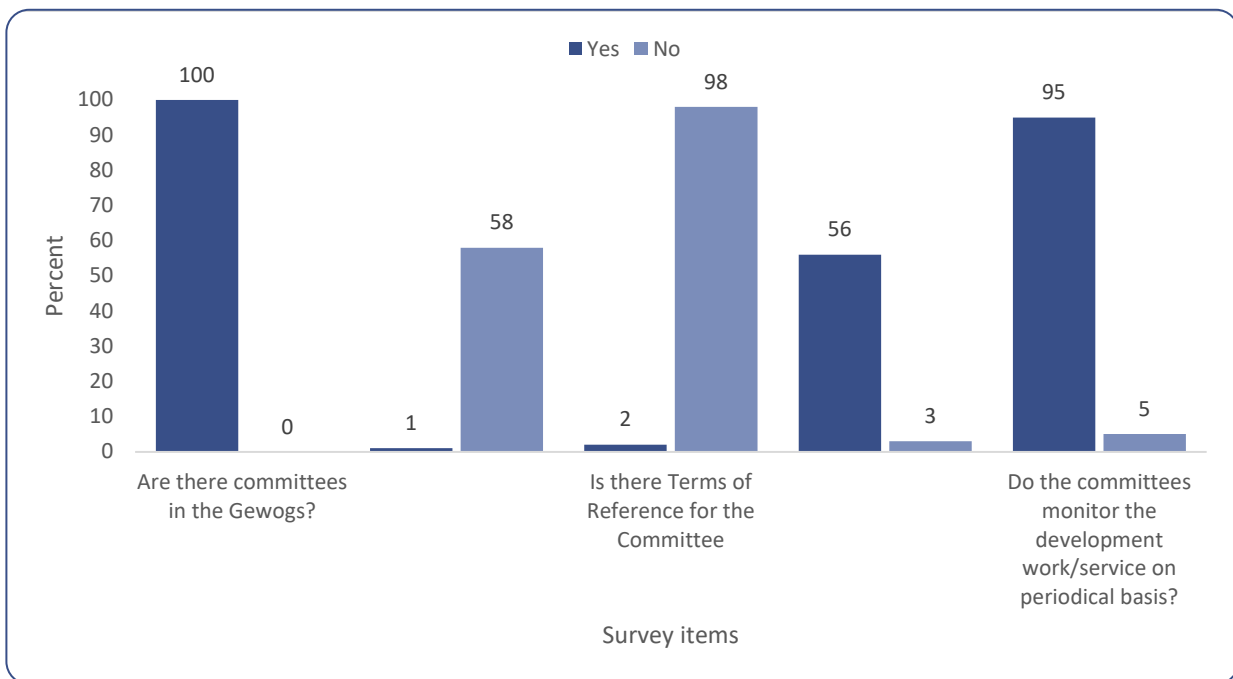
However, the lack of Terms of Reference for 98 percent of the committees indicates that SAc Tools were applied in *Gewogs* without adequate requirements for supporting the vital accountability relationship between the Local Government officials and citizens. In other words, the committees functioned without clarity of roles and responsibilities, in most cases. This in turn made the Committees susceptible to undue influence and abuse of functions by Local Government officials and *Goshay Nyenshay* (local elites) during planning, decision-making, implementation and monitoring of the development processes. Likewise, one of the respondents stated:



They [CMAC group members] also monitor works for the benefit of the public. But during the process of CMAC, often the members are found working [far away from our places] in Thimphu. Also, we [Gewog officials] do not support that type of working attitude as we cannot always ask them [to come to the community] to work along with us. [Thus] some changes are required in the future. (SAC Semjong Gewog, Pos.7).



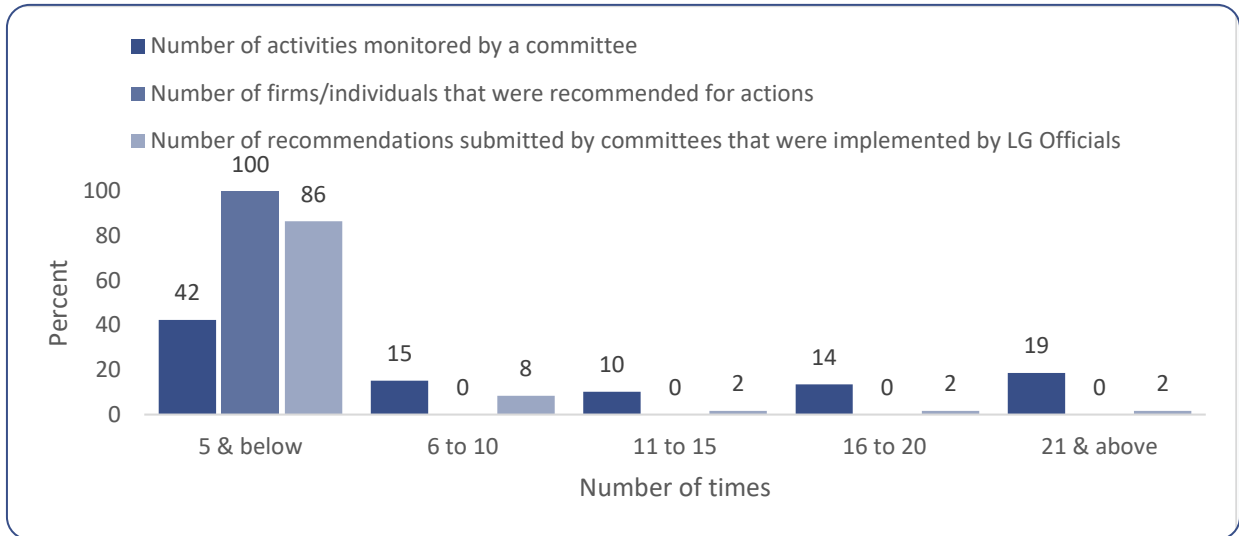
Figure 19 Committees in *Gewogs*, Terms of Reference for the Committee and periodic monitoring



Note. Source (n=59, Observation Checklist, SAc 2022)

The number of activities monitored varied from 5 and below to 21 and above among the *Gewogs*, and the number of firms/individuals recommended for actions was 5 and below in all the *Gewogs* as shown in **Figure 20**. Likewise, the number of recommendations implemented by the LG officials in *Gewogs* varied from 5 and below to 21 and above, based on the response of LG officials during field observation. However, there were no official records/written minutes to ascertain the precise number of activities monitored by the committees, several firms/individuals recommended for actions by the committees and the number of recommendations implemented by LG officials.

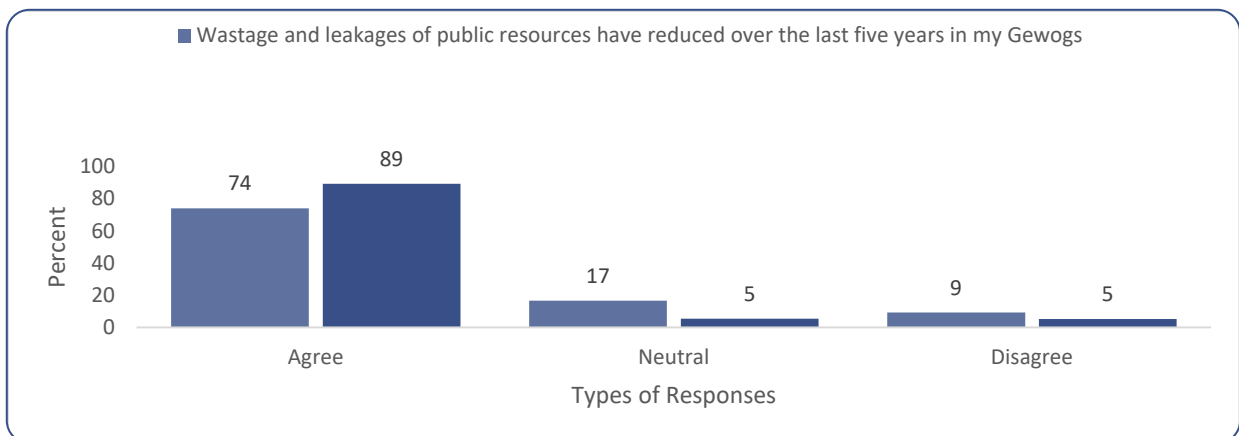
Figure 20 Number of activities monitored and recommended by the committees, and number of recommendations implemented by LG officials



Note. Source (n=59, Observation Checklist, SAc 2022)

In addition, 89 percent of the respondents have agreed that wastage and leakages have reduced over the last five years in Gewogs; and 74 percent of the respondents have agreed that development infrastructures (farm roads, drinking water, irrigation, etc.) have improved over the last five years in *Gewogs* as illustrated in **Figure 21**.

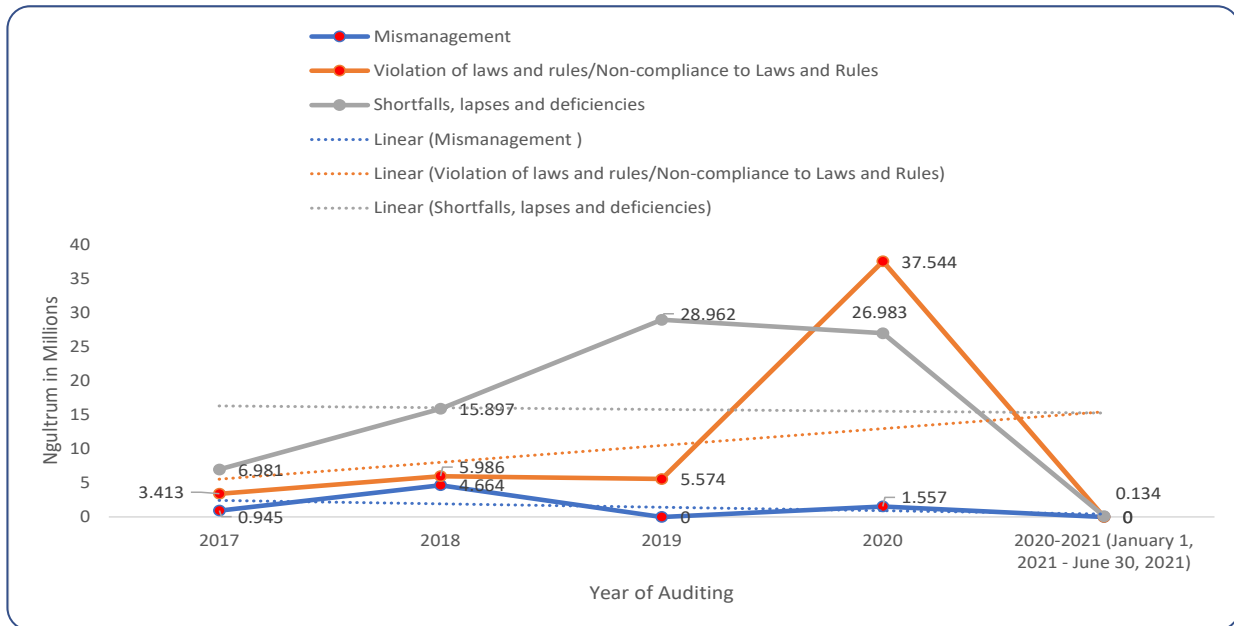
Figure 21 Reduction in wastages and leakages, and improvement in development infrastructures over the last five years in *Gewogs*



Note. Source (n=1033, SAc 2022)

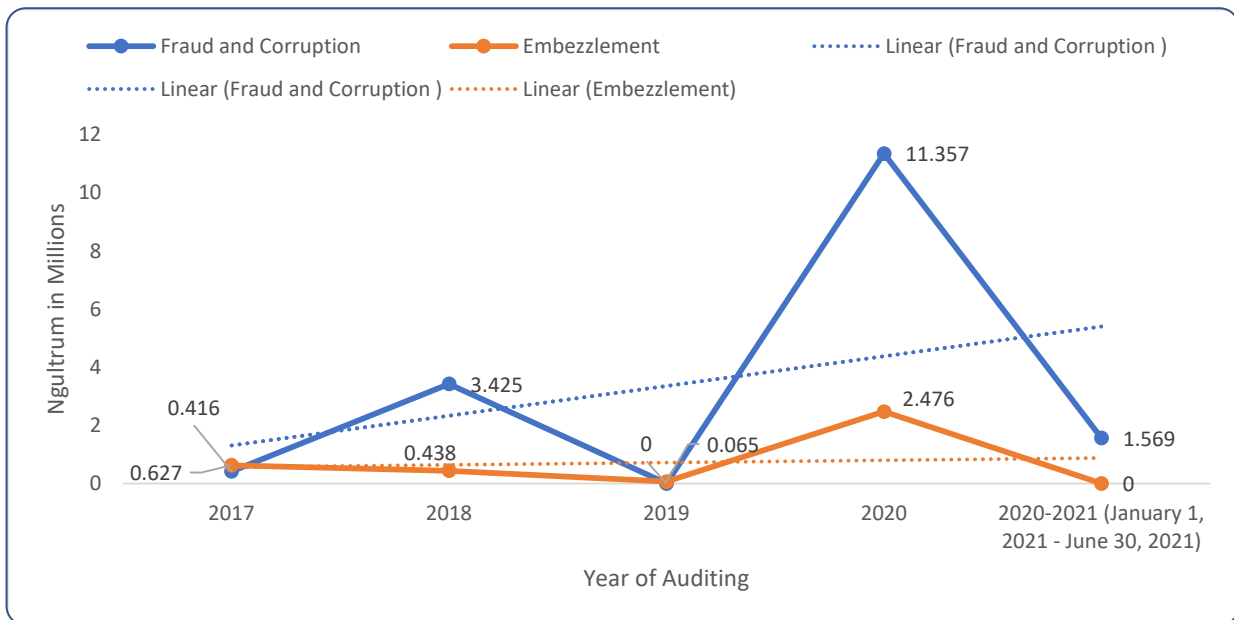
Further, the trend analysis of irregularities over the past five years, January 2017 to June 2021 of Annual Audit Reports of Royal Audit Authority, against Local Government showed a downward trend in mismanagement, shortfall, lapses and deficiencies by Local Government, as illustrated in **Figure 22**. However, the trend analysis of irregularities over the last five years against Local Government showed an upward trend in fraud and corruption, and embezzlement as illustrated in **Figure 23**.

Figure 22 Trend analysis of irregularities (Mismanagement, Violation of Laws and Rules, and Shortfalls, Lapses and Deficiencies) against Local Government



Note. Source (Annual Reports 2017; 2018; 2019; 2020; 2020-2021, RAA)

Figure 23 Trend analysis of irregularities (Fraud and Corruption, and Embezzlement) against Local Government



Note. Source (Annual Reports 2017; 2018; 2019; 2020; 2020-2021, RAA)

As depicted in **Table 10**, the committees involved citizens as members/community representatives alongside *Gewog* officials in the monitoring of the development activities. Of these communities, Community Engagement Platform saw the maximum involvement of communities in monitoring the development plans and activities to enhance transparency and exacting accountability, followed by the Monitoring and Evaluation Committee. For example, a respondent commented:



CEP has formed a group and as of now, we have assigned them only two works. One is to observe how *Zomdu* is conducted to make people's involvement in decision-making. Another is the disclosure of information. In the past *Chipon* used to convey information to the public but now with the pace of changing world information is provided through the use of technology. (SAC Drepoong *Gewog*, Pos. 6).



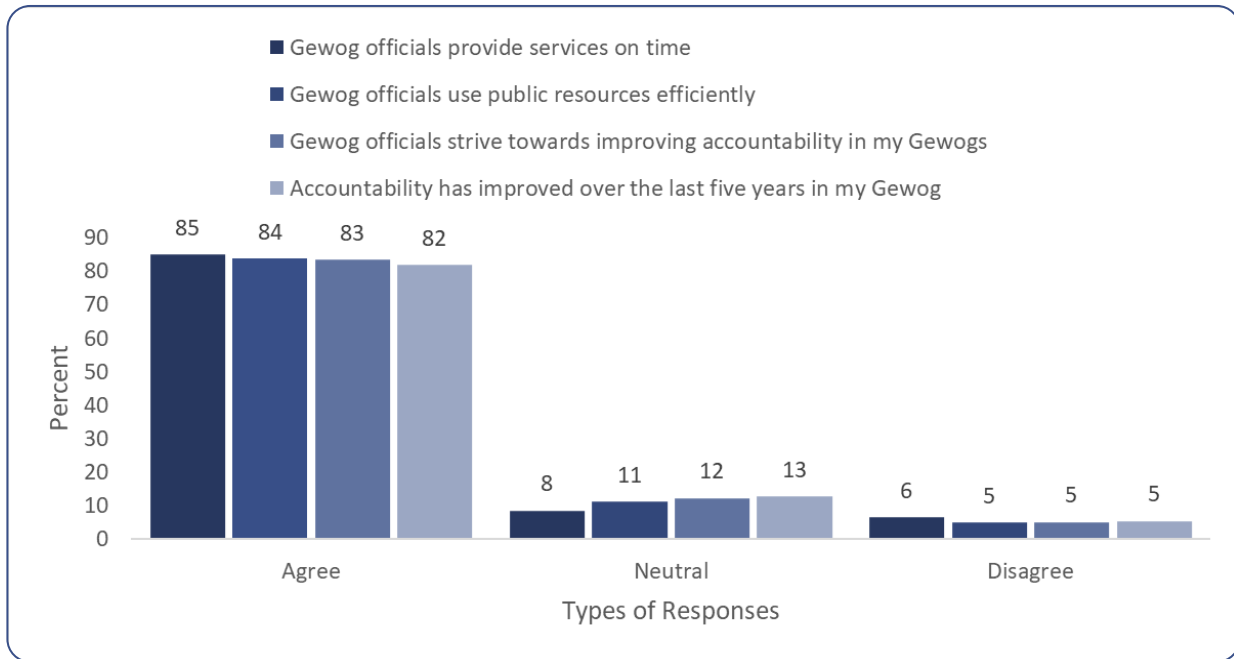
Table 10 Committee involving citizens in *Gewogs*

Name of Committee	Average number of members in Committees/Groups	Frequency of Committee Meeting in a year	Members
Community Engagement Platform	190	2-15 times	<i>Gup, Gewog</i> Administrative Officer, Household Representative, and Community Representative
Planning and Budgeting Committee	10	1-48 times & as and when required	<i>Gup, Mangmi, Chiwog Tshogpa, Gewog</i> Administrative Officer & Sector/Unit Heads
Community Contracting Committee	8	2-5 times & as and when required	<i>Gup, Mangmi, Chiwog Tshogpa</i> & Community Representative
Monitoring and Evaluation Committee	7	2-48 times & as and when required	<i>Gup, Mangmi, Chiwog Tshogpa, Gewog</i> Administrative Officer, Sector/Unit Heads, and Community Representative
Expenditure Tracking Committee	6	7 times	<i>Gup, Mangmi, Chiwog Tshogpa, Gewog</i> Administrative Officer & Accountant
Farm Road User Group	6	2-3 times	<i>Mangmi, Tshogpa</i> , Community Representative & Accountant

Note. Source (n=59, Observation Checklist, SAc 2022)

In addition, 85 percent (Agree) and 84 percent (Agree) of the respondents perceived that the *Gewog* officials provided services on-time and used public resources efficiently as illustrated in **Figure 24**. Equally, 82 percent (Agree) believed that accountability has improved over the last five years in *Gewogs*, and 83 percent (Agree) of the respondents agreed that the *Gewog* officials strived toward improving accountability in *Gewogs*. However, less than seven percent of the respondents disagreed on the efficient use of public resources; *Gewog* officials providing services on time; *Gewog* officials striving towards improving accountability in *Gewogs*, and the improvement of accountability over the last five years in *Gewogs*.

Figure 24 Efficient use of public resources, providing services on-time and accountability in *Gewogs*



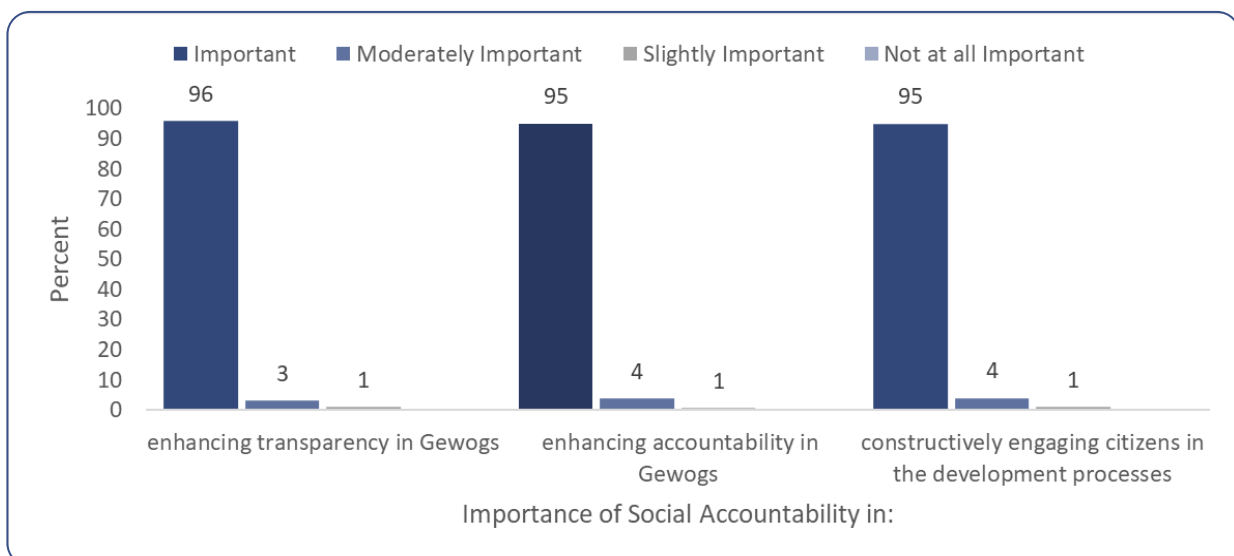
Note. Source (n=1033, SAc 2022)

3.3.6 Effectiveness

Effectiveness means the extent to which the development intervention’s objectives were achieved or are expected to be achieved, taking into account their relative importance.

Of the respondents, more than 94 percent rated Social Accountability as important in enhancing transparency and accountability in *Gewogs*, and in constructively engaging citizens in the development processes as presented in **Figure 25**.

Figure 25 Importance of Social Accountability



Note. Source (n=1033, SAc 2022)

These indicate the importance of Social Accountability as a tool to make LG officials and citizens responsible for effective public service delivery, efficient use of public resources, and constructive engagement of citizens in development processes. For example, respondents stated:

“

Social accountability, in my opinion, benefits the whole rather than the individual. Understanding what is present and required in a *Chiwog* or community, as well as accepting responsibility, is essential. This is to avoid wasting government funds and to avoid internal conflicts or misunderstandings.” (SAC Eusu *Gewog*, Pos. 17-19); and “Because of Social Accountability, I believe there is a positive impact on transparency. Citizens will benefit if their plans and activities are communicated to them. However, if the government is not clear in providing information to the people, they will be unaware of it, and if there is no improvement, citizens will not comprehend and will not be cleared. Because the *Gewog* [Administration] has created a committee and is discussing on the issues and opportunities, there is openness in them for people who do not understand, which is an advantage. (SAC Eusu *Gewog*, Pos. 59-60).

”

However, there were also perceptions that Social Accountability will be ineffective and not produce desired results if public officials and citizens are not committed and responsible for what they do and when people rely too much on the government to carry out the development activities which are doable by the community themselves. For example, respondents shared:

“

Social accountability is critical, and the reason for this is that currently if you [people] commit to working and then do not do it, or even if you do work, you do not do it effectively or monitor it well, it [will] only impact us, the citizens. [Therefore] Everyone should be responsible for themselves, and if they have any problems or concerns, they should contact *Tshogpa* or the *Gewog* [Administration]. They must do it in this manner, yet it rarely occurs in this manner. It is critical to be able to take responsibility for one’s actions.” (SAC Wangchang *Gewog*, Pos. 18-19); “Yes [after the implementation of democracy people wish everything should be done by the government], but they need to rethink it properly about the budgets we have from the government,” (SAC Trong *Gewog*, Pos. 35-36); and “I think that people are becoming too dependent on the government for everything. They become reluctant to clear water sources and maintain the water tank thinking that governments would do it for them. Another example is that people do not contribute their fees on time while collecting maintenance budgets. Moreover, there is less participation from community people because they presume that *Tshogpa* is a responsible person to look after every development. During *Zomdu*, I used to advise people that community people must work for their well-being and development instead of fully relying on governments. (SAC Thedtsho *Gewog*, Pos. 23-24)

”

Also, the effectiveness of the Social Accountability Tools relies mainly on the method in which it is initiated and implemented (Friis-Hansen, & Ravnkilde, S.M.C., 2013); and one of the respondents stated:

“ Some of us LG staff and citizens were trained on Social Accountability Tools like *Medey Kuksho* [Community Score Card] by BTI. But its implementation was limited to the training conducted. Looks like the *Gewog* and participants could not take in further after training. (SAC Tshaidang *Chiwog*, Pos.6).

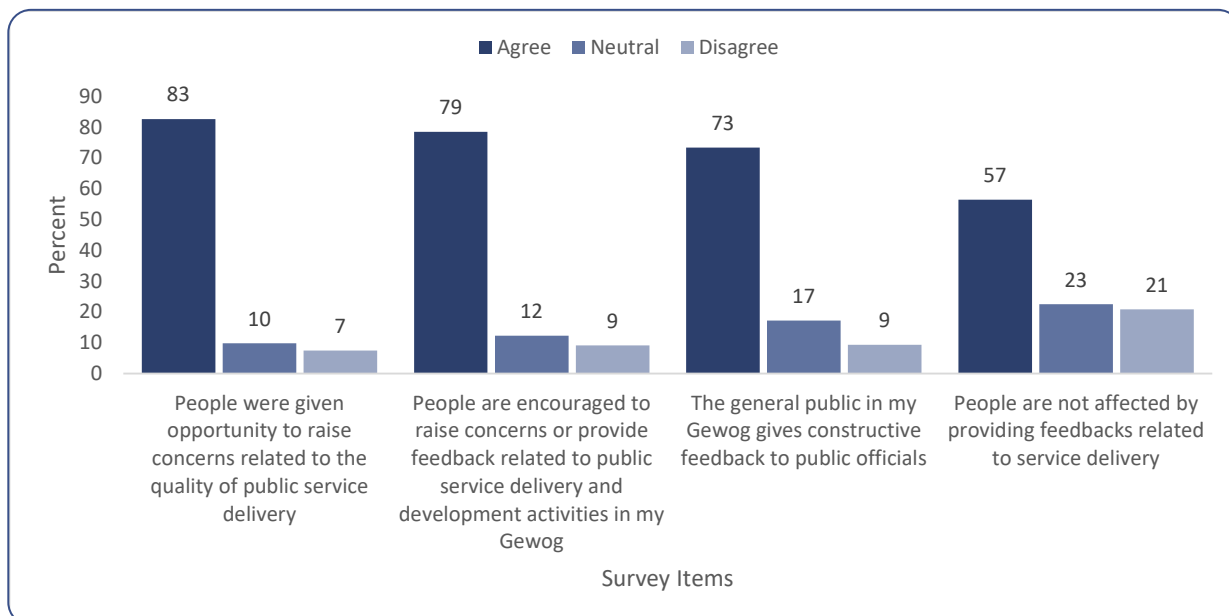
3.3.7 Behavioural Changes

According to Gollwitzer (1999), behavioural change is a means to create new habits or change habits and behaviours for long-term gain, for example. “If I see the lights on in an empty room, I will switch them off.” In addition, several institutions such as medical schools that have implemented the Social Accountability Tools have witnessed developments toward achieving the institutional purposes achieving their aims (Pottie & Hostland, 2007; Art et al., 2008; Strasser et al., 2009; Schofield & Bourgeois, 2010); and highlights that those small positive changes can lead to enormous developments in public lives (Davis, Campbell, Hildon, Hobbs, & Michie, 2015).

3.3.7.1 Opportunity, Encouragement and Effect of providing feedback and raising concerns

As shown in **Figure 26**, 83 percent agreed that people were provided with an opportunity to raise concerns related to the quality of public service delivery. Similarly, 79 percent of the respondents agreed that people were encouraged to raise concerns or provide feedback related to public service delivery and development activities in *Gewogs*. Likewise, 73 percent of the respondents agreed that the general public in *Gewogs* gave constructive feedback to public officials. Less than 10 percent of the respondents shared that people were not provided with an opportunity or encouraged to raise concerns or encouraged to provide feedback related to public service delivery and development activities in *Gewogs*. Also, nine percent of the respondents shared that the general public in *Gewogs* did not give constructive feedback to public officials.

Although 57 percent of the respondents agreed that people were not affected by providing feedback related to service delivery, 21 percent of the respondents shared that people were affected by providing feedback.

Figure 26 Opportunity, Encouragement and Effect of providing feedback and raising concerns

Note. Source (n=1033, SAc 2022)

3.3.7.2 Importance of community needs and collaboration in community works

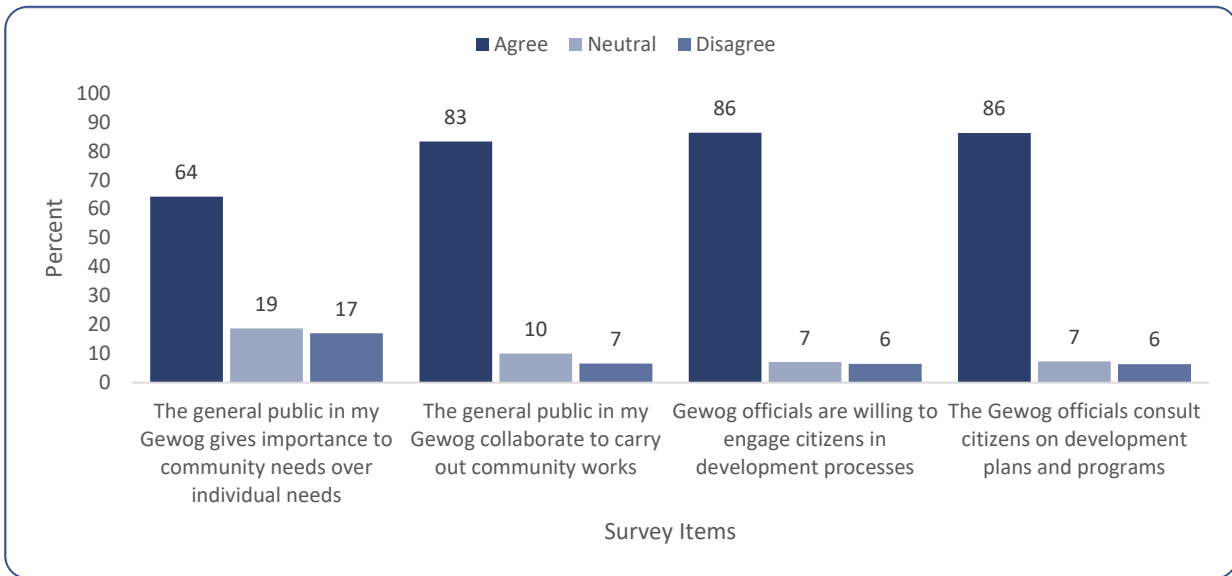
As illustrated in **Figure 27**, 64 percent of the respondents agreed that the general public in *Gewogs* gave importance to community needs over individual needs while 17 percent shared that the general public did not give importance to community needs. Likewise, 83 percent of the respondents agreed that the general public in *Gewogs* collaborated to carry out community work while seven percent shared that the general people in *Gewogs* were not collaborative in carrying out community work. Further, citizens were also of the perception that Social Accountability Tools made people responsible and collaborative in carrying out community activities that were within their scopes and capacity, where interviewees remarked:

“Social accountability is extremely significant in *Gewog* because it makes people more responsible. Before the implementation of Social Accountability, local people never took responsibility to take care of the public property. For instance, previously, people used to cut down trees illegally. But now all community people are responsible for that, and it is much safer compared to the past.” (SAc, Kilkhorhang *Gewog*, Pos. 11); and “First, the community checks each household for problems, which we call ‘community scanning,’ and then we establish plans and conduct work in groups that we can do without relying on the *Gewog’s* budget, which is coordinated by the group leaders. (SAc Labtsa *Chiwog*, Pos. 3: 14).”

Similarly, 86 percent of the respondents agreed that the *Gewog* officials were willing to engage citizens in development processes and consulted citizens on development plans and programs. Moreover, respondents remarked:

“ I have been working as [public official] for ten years. I have seen that working in collaboration with community people is far more rewarding than working all alone. (SAC Khamdang Gewog, Pos. 37-38). ”

Figure 27 Importance to community needs and collaboration in community works



Note. Source (n=1033, SAC 2022)

However, some citizens believed that the budget provided for development activities will be of no or fewer benefits to citizens if the public officials and citizens do not transit to responsible mindsets and if the public officials and citizens do not work responsibly. To bring behavioural changes, one of the respondents commented:

“ ...if the *Gewog* [officials and citizens] are socially responsible and carry their obligations well, the change will be positive; and if they are not, the change will be negative. However, change is difficult to achieve because everyone seems to be neglectful and irresponsible. If they ignore, even if the government provides a budget, it is wasted, people are not benefited, some people leave work [in between], and even if their work is completed, it is of poor quality, and they finish their work simply to finish it. All of these are the result of a lack of Social Accountability and responsibility. (SAC Wangchang Gewog, Pos. 36-37). ”

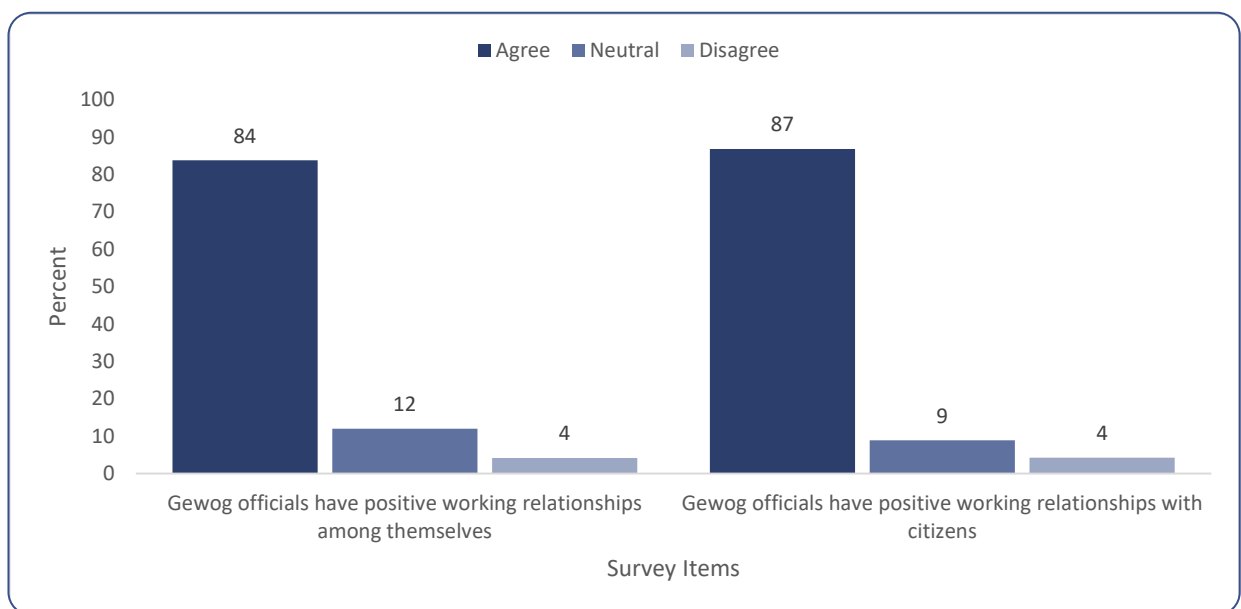
3.3.7.3 Relationship of Gewog officials among themselves and with citizens

Eighty-four percent of the respondents agreed that the *Gewog* officials had a positive working relationship among themselves while four percent of the respondents viewed otherwise as

shown in **Figure 28**. Similarly, 87 percent of the respondents agreed that the *Gewog* officials maintained a positive working relationship with citizens while four percent of the respondents shared that the *Gewog* officials had no positive working relationship with citizens. Moreover, citizens believed that the development activities in *Gewogs* depended on the relationship between *Gewog* officials and citizens, for example, respondents remarked:

“ There will be no developmental activities taking place in the community if the relationship between *Gewog* officials and the local people is not good.” (Revised SAc Kilkhorthang *Gewog*, Pos.24); and “If there is no good working relationship, the project [development activities] will stall. Whether it [development activities/ public services] is related to agriculture, engineering, or livestock, if the relationship [between/among LG officials and citizens] is not excellent, the task will not function well. So, a positive relationship is a must, and that includes in the *Gewog* [Administration] as well. (SAc Bjachhog *Gewog*, Pos. 47).”

Figure 28 Relationship of *Gewog* officials among themselves and with citizens



Note. Source (n=1033, SAc 2022)

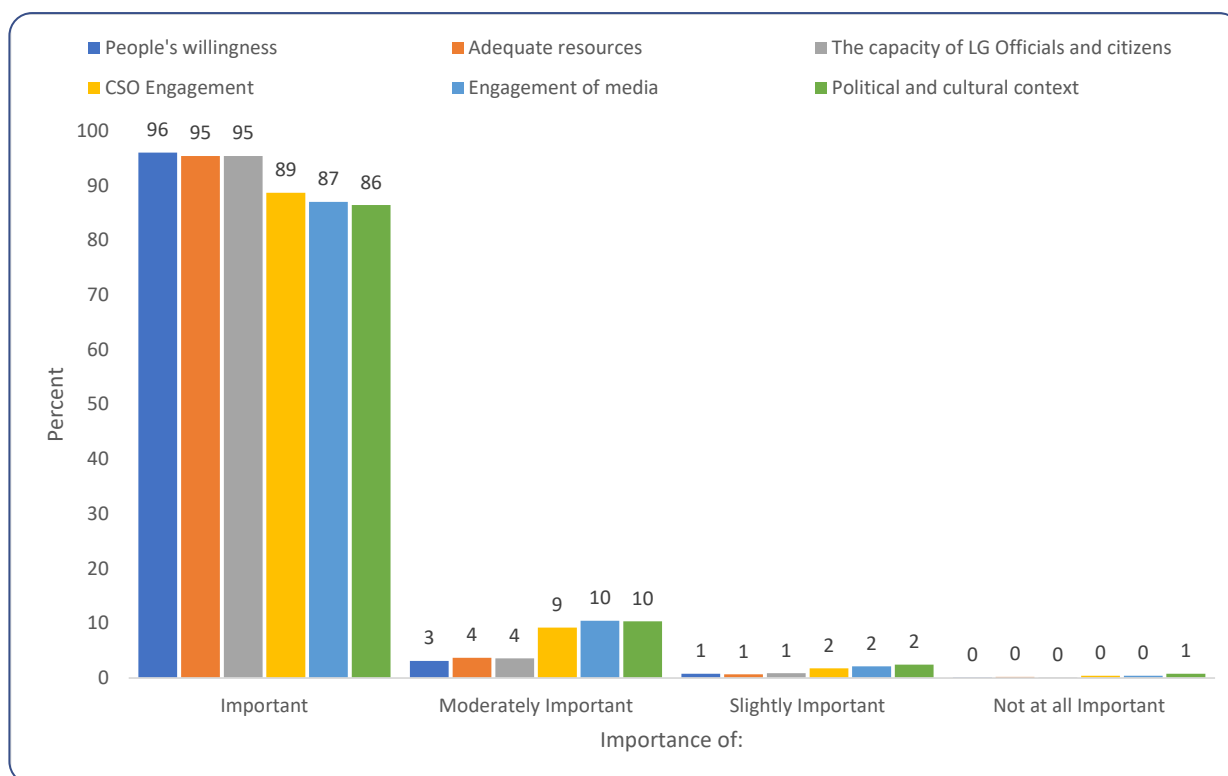
An increasing number of studies (von Kaltenborn-Stachau, 2008; O’Donnell, 2002; Ackerman, 2005; Moreno, Crisp & Shugart, 2003; Sadek & Cavalcanti, 2003) conducted on Social Accountability have argued that citizens get an improved service when citizens and public officials maintain a positive working relationship. The positive working relationship between/ among public officials and citizens is therefore crucial in achieving effective public service delivery, and in making planning and policy-making processes more inclusive thus promoting public service delivery and good governance.

3.4 Sustainability of Social Accountability Programs

Sustainability is an expression of the continuation of benefits from a development intervention after major development assistance has ended, the probability of continued long-term benefit and/or the resilience to risk of the net benefits flows over time.

All factors such as people’s willingness, adequate resources, CSO engagement, engagement of media, the capacity of LG officials and citizens, and political culture context were rated as important factors by more than 85 percent of the respondents as shown in **Figure 29**, to sustain the implementation of Social Accountability programs in *Gewogs*. Peruzzotti and Smulovitz (2002) highlighted the significance of engagement of media; and CSOs (Paul, 2004) in facilitating the effective implementation of Social Accountability by bringing the issues of good governance and public service delivery into the public domain.

Figure 29 Importance of factors to sustain the implementation of Social Accountability programs in *Gewogs*



Note. Source (n=1033, SAc 2022)

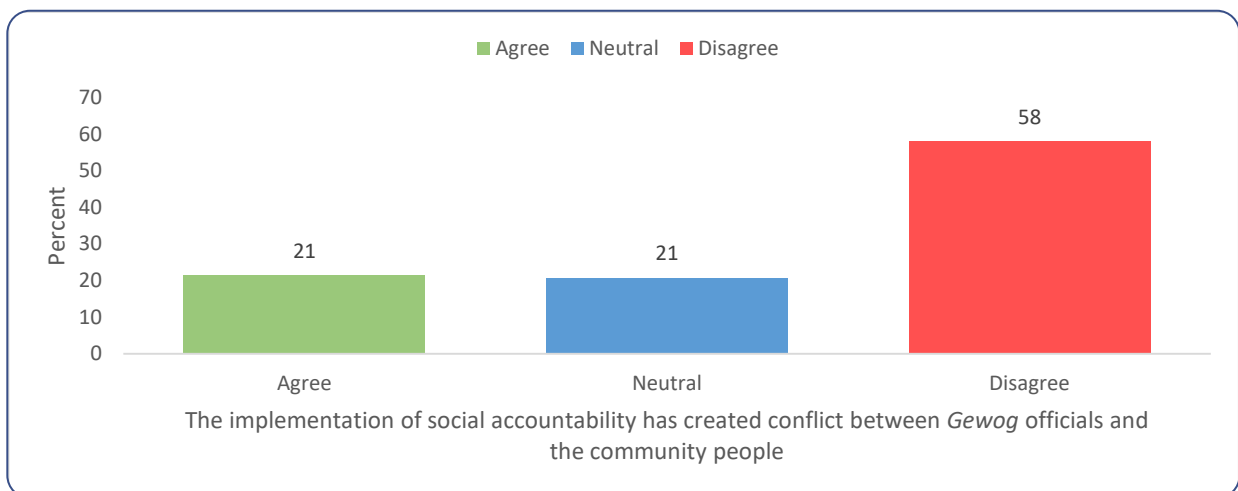
Similarly, some of the Social Accountability Tools like Community Score Card were not implemented because of the lack of capacity of citizens in the community while SAc Tools like CMAC were affected by a lack of adequate funding/resources and people’s willingness. Respondents stated, for example:

“ We tried to implement this technique [Community Score Card] to evaluate contract works or any other developments in our locality but we could not. This is because we have a greater number of illiterate people in our community.” (SAC Duemang *Chiwog*, Pos. 26-27); and “The problem with CMAC is that, besides the chairman, other people are unwilling to participate because most of the people have to work in the field or for some because there is no benefit for them. Due to this, all the monitoring work is done by us thus far. (SAC Semjong *Gewog*, Pos. 5).”

In some cases, due to the application of such tools, the expectations of the local community may aggravate conflict in relations between/among Local Government officials and citizens, specifically where the development strategy and the capacity of Local Government officials are weak. For example, 21 percent of the respondents were also of the perception that implementation of Social Accountability created conflicts among/between the LG officials and citizens, as shown in **Figure 30**. This in turn affected the successful implementation and continuity of SAC programs in *Gewogs*. For instance, respondents remarked:

“ These days, people take less interest in setting up the committee due to conflict between the citizens. When people come forward volunteering, instead of supporting them, they depreciate those volunteers.” (SAC Kawang *Gewog*, Pos.24); and “As I mentioned earlier that there is also conflict, for example, ...if there are 14 households and when development activities take place, sometimes not everyone is benefitted. If the changes are brought only to 10 households and not to 4 households then there is a chance that the four households will think that they will not be benefitted for not bringing change in their area which then creates misunderstandings. (SAC Shaba *Gewog*, Pos. 61-64).”

Figure 30 Conflicts between *Gewog* officials and citizens due to implementation of Social Accountability programs in *Gewogs*



Note. Source (n=1033, SAC 2022)

However, citizens believed that the sustainability of Social Accountability can be achieved if citizens and public officials work together; if citizens share responsibility for planning, priority setting and budgeting process, budget and resources allocation, monitoring of plans and activities, and provisioning public services. One of the respondents shared:

“ Everyone must work together to ensure or sustain the situation. Whatever work there is to be done, it is critical to gather and participate as a group. People will be able to understand it if everyone works together. (SAC Shaba *Gewog*, Pos. 76-77). ”

Participatory planning and budgeting at the sub-national level (United Nations, 2005); and engagement of citizens in public expenditure systems (Wagle, S. and Shah P, 2002) were found critical in ensuring the long-term sustainability of the different SAc programs as the engagement of stakeholders enhance transparency and accountability. While Social Accountability Tools like *Zomdu* Protocol, Community Engagement Platform and other tools were fairly effective in engaging citizens in the development processes, the results and sustainability of the programs were determined by several factors, for example, inadequate resources, low level of decision-making and budget authority, and KSA (Knowledge, Skills and Ability) of Local Government officials and citizens.

Chapter 4: Comparative Analysis of Social Accountability Tools

This chapter includes a comparative analysis and discussions of Social Accountability Tools in five categories of the Social Accountability Tools such as:

- i. Social Audit (SA Piloted);
- ii. Revised Social Accountability (Revised SAc);
- iii. Community Score Card – Bhutan Transparency Initiative (CSC-BTI);
- iv. Community Engagement Platform (CEP); and
- v. No Social Accountability Tools (No SAc).

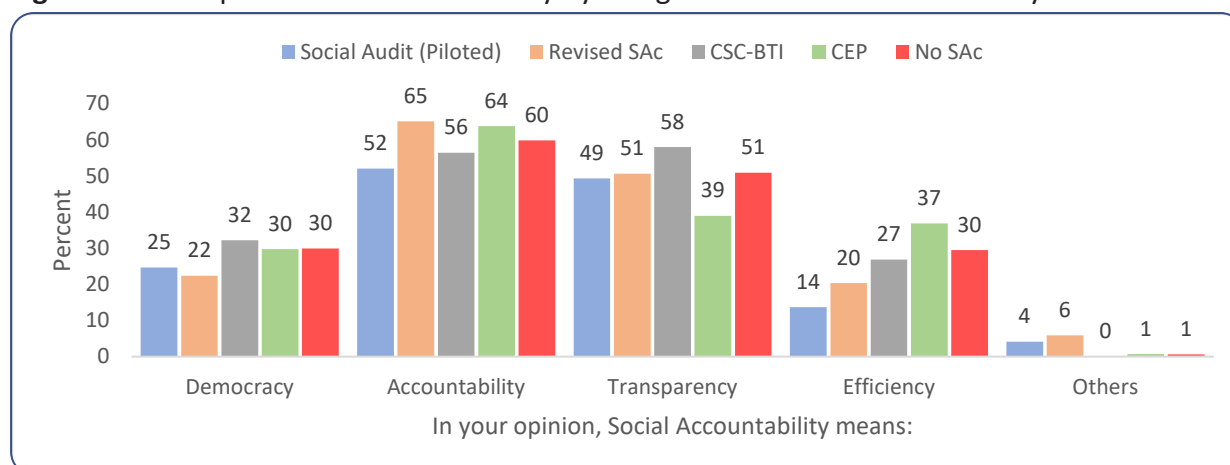
These categories are based on the chronology of activities for Social Accountability Tools (see **Table 1**) and the *Gewogs* where no Social Accountability Tools have been introduced. The analysis and discussions are characterized by two key headings: awareness of Social Accountability; and impact of Social Accountability. The *Gewogs* covered for the categories of SAc and the demographic profile of the respondents are provided in **Annexure 2** and **Annexure 3**.

4.1 Awareness of Social Accountability by categories of Social Accountability Tools

4.1.1 Concept of Social Accountability by categories of Social Accountability Tools

Figure 31 shows the concept of Social Accountability by categories of Social Accountability Tools. Although the concept of Social Accountability varied among the categories of Social Accountability Tools where Social Accountability was viewed as democracy, accountability, transparency, efficiency and others, a majority of the respondents, 52-65 percent, for all the categories of Social Accountability Tools regarded Social Accountability as Accountability, followed by Transparency.

Figure 31 Concept of Social Accountability by categories of Social Accountability Tools*



Note. Source (SA Piloted n=73; Revised SAc n=152; CSC-BTI n=186; CEP n=141; and No SAc n=481, SAc 2022)

*Multiple Response

4.1.2 Level of understanding of the purpose of SAc Tools by categories of SAc Tools

As shown in **Figure 32**, a majority of the respondents, 44-56 percent, for all the categories of SAc Tools had a good understanding of the purpose of Social Accountability. However, 14-20 percent of the respondent for all the categories of SAc Tools did not know the purpose of Social Accountability while 6-15 percent of the respondents had a poor understanding. Noteworthy, 45 percent of the No SAc, the *Gewogs* where none of the Social Accountability Tools was introduced showed a similar level of understanding or lack of understanding on the purpose of Social Accountability when compared to the level of understanding of the remaining four categories of SAc Tools such as Social Audit (Piloted); Revised SAc; CSC-BTI; and CEP.

Figure 32 Level of understanding on the purpose of Social Accountability by categories of SAc Tools



Note. Source (SA Piloted n=73; Revised SAc n=152; CSC-BTI n=186; CEP n=141; and No SAc n=481 , SAc 2022)

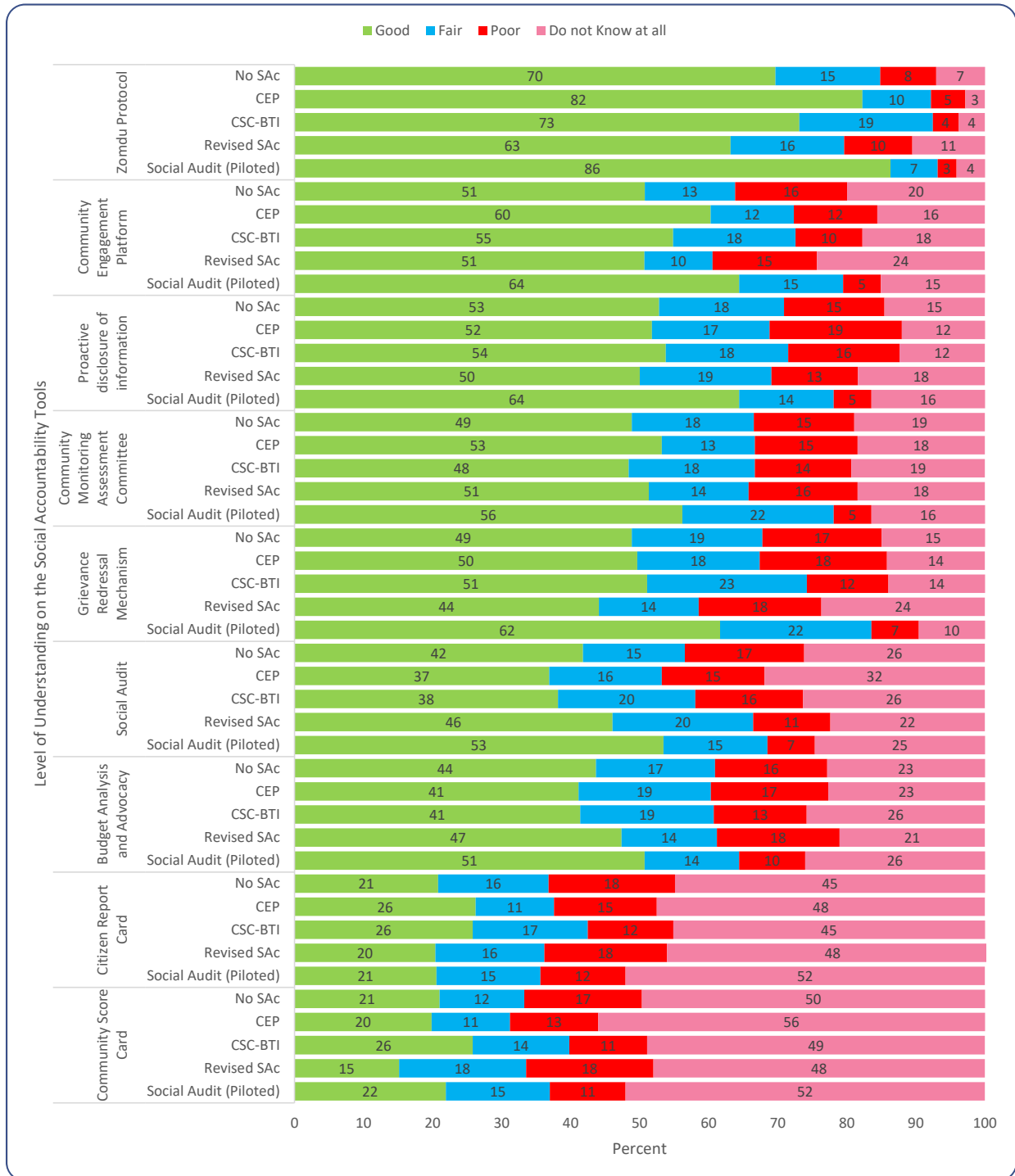
4.1.3 Level of understanding on Social Accountability Tools by categories of SAc Tools

As illustrated in **Figure 33**, a majority of the respondents, 63-86 percent for the categories of SAc Tools had more knowledge of the *Zomdu* Protocol as compared to the other SAc Tools such as Community Engagement Platform; Budget Analysis and Advocacy; Proactive disclosure of Information; Grievance Redressal Mechanism; Social Audit; Citizen Report Card; and Community Score Card. However, 45-56 percent of the categories of SAc Tools had a lack of knowledge of the Community Score Card and Citizen Report Card.

Of the various Social Accountability Tools, as illustrated in **Figure 33**, the *Zomdu* Protocol was the most comprehensible SAc Tool by the categories of SAc Tools, followed by the CEP and the Proactive disclosure of information. However, there are no major differences in awareness and level of understanding of the SAc Tools between the respondents of where Social Accountability Tools have been implemented and where the tools have been not implemented. This indicates

that the awareness and level of understanding of the SAc Tools by the respondents are not confined to the implementation of the SAc Tools.

Figure 33 Level of understanding on Social Accountability Tools by categories of SAc Tools



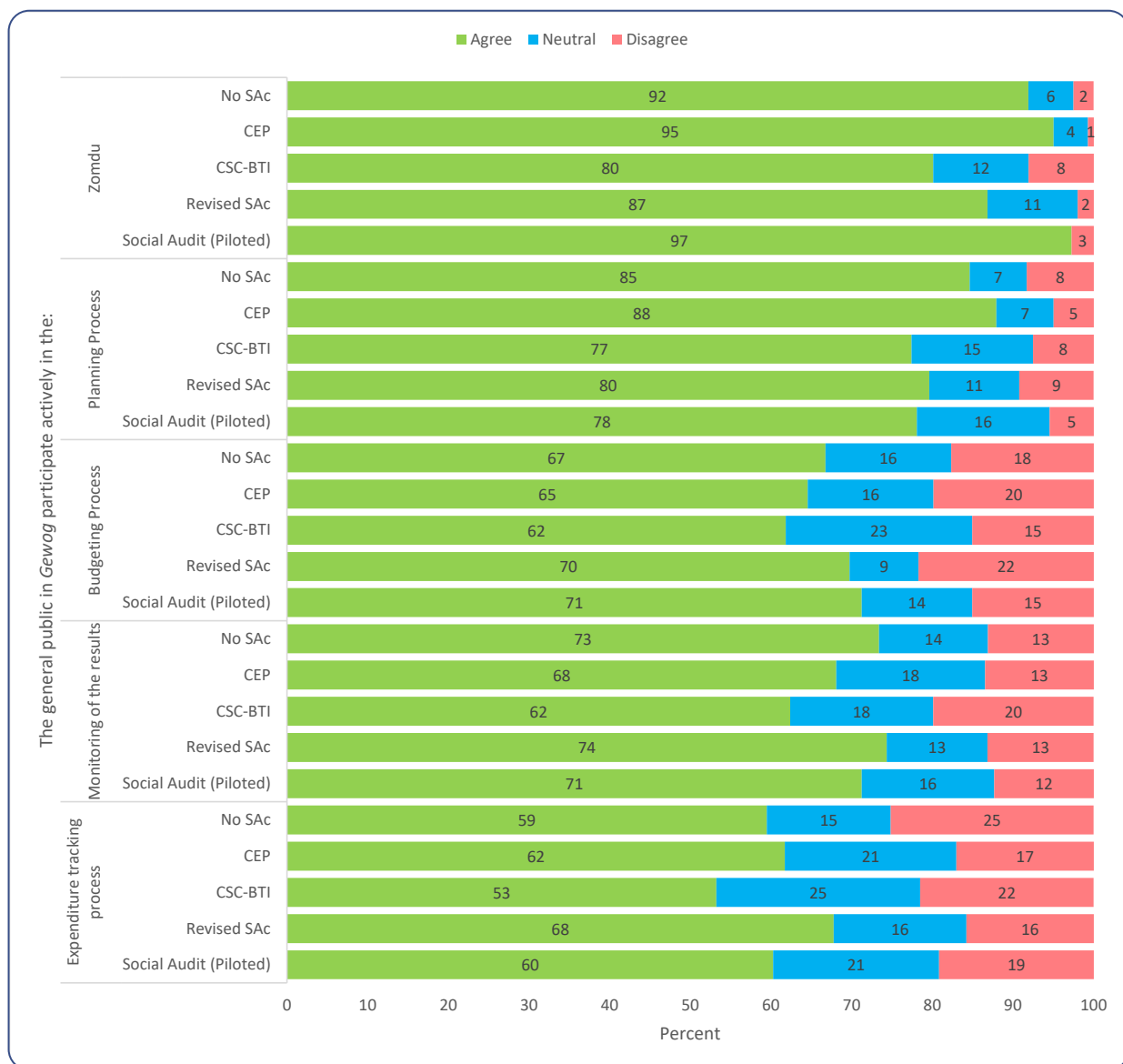
Note. Source (SA Piloted n=73; Revised SAc n=152; CSC-BTI n=186; CEP n=141; and No SAc n=481 , SAc 2022)

4.2 Impact of Social Accountability by categories of Social Accountability Tools

4.2.1 Inclusiveness in the development processes by categories of SAc Tools.

More than 50 percent of the categories of SAc Tools participated in the development processes as depicted in **Figure 34**. Of the development processes, *Zomdu* witnessed the maximum active participation of the general public by the categories of SAc Tools as indicated by a majority of 80-97 percent of the respondents, followed by the planning process with 77-88 percent participation. On the other hand, the expenditure tracking process, the budgeting process, and the monitoring of results saw less involvement of the general public in the development processes.

Figure 34 The general public’s participation in the development processes by categories of SAc Tools



Note. Source (SA Piloted n=73; Revised SAc n=152; CSC-BTI n=186; CEP n=141; and No SAc n=481 , SAC 2022)

The engagement of citizens, however, was weak in all the categories of Social Accountability Tools as shown in **Table 11**, with existing committees mostly controlled by the Local Government officials who are supposed to be held to account.

Table 11 Members of Committees in *Gewogs* by categories of SAc Tools

Categories of SAc Tools	Category of Respondents	Are you a member of any committee/group in your <i>Gewog</i> ?					
		Yes		No		Total	
		Frequency	Percent	Frequency	Percent	Frequency	Percent
Social Audit (Piloted)	LG Official	11	15	22	30	33	45
	Citizens	2	3	38	52	40	55
	Sub-Total	13	18	60	82	73	100
Revised SAc	LG Official	49	32	26	17	75	49
	Citizens	1	1	76	50	77	51
	Sub-Total	50	33	102	67	152	100
CSC-BTI	LG Official	69	37	33	18	102	55
	Citizens	2	1	82	44	84	45
	Sub-Total	71	38	115	62	186	100
CEP	LG Official	37	26	77	55	114	81
	Citizens	10	7	17	12	27	19
	Sub-Total	47	33	94	67	141	100
No SAc	LG Official	153	32	76	16	229	48
	Citizens	9	2	243	51	252	52
	Sub-Total	162	34	319	66	481	100

Note. Source (SA Piloted n=73; Revised SAc n=152; CSC-BTI n=186; CEP n=141; and No SAc n=481 , SAc 2022)

4.2.2 Planning, Priority Setting and Budgeting Process

In almost all the *Gewogs* of the categories of the SAc, the plans were mostly prepared in consultation with people in *Gewogs* where the *Gewog* officials, particularly *Tshogpa* prepared the 'wish-list' or priorities of the people and submit to the *Gewog Tshogde* for the priority setting and budgeting. However, the decision-making power was limited to the members of *Gewog Tshogde*, wherein, one of the respondents commented:

“ When we [the *Gewog* Administration] receive budget-call notification, we call the *Tshogpas* to conduct the *Chiwog* level meetings to prioritize the activities which were reflected or earmarked in the 12th Five Year Plan. Thereafter, they [*Tshogpas*] submit the plans to the *Gewog Tshogde* and there we [*Gewog Tshogde* members] discuss further based on the budget online. (SAc Revised SAc, Phuentenchu *Gewog*, Pos.7).

Likewise, there were also observations from citizens where the *Gewog* officials did not justify their failures to achieve and approve prioritized plans for certain developments in the community. For example, one of the respondents remarked:

Community people present their views on priority setting of certain developmental activities in the community through *Tshogpa* but it is not known whether the *Tshogpa* fails to present it during *Gewog Tshogde* or the officials reject it due to shortcomings of the *Gewog* budget. So, none of *Gewog* officials explain it to community people about it. (SAc CSC-BTI Duemang *Chiwog*, Pos. 10-11).

In the case of the CEP, which is one of the five categories of SAc Tools, citizens visited the respective CEP coordinator’s residence to present their views and discuss the matters that were of importance to the community. For example, respondents remarked:

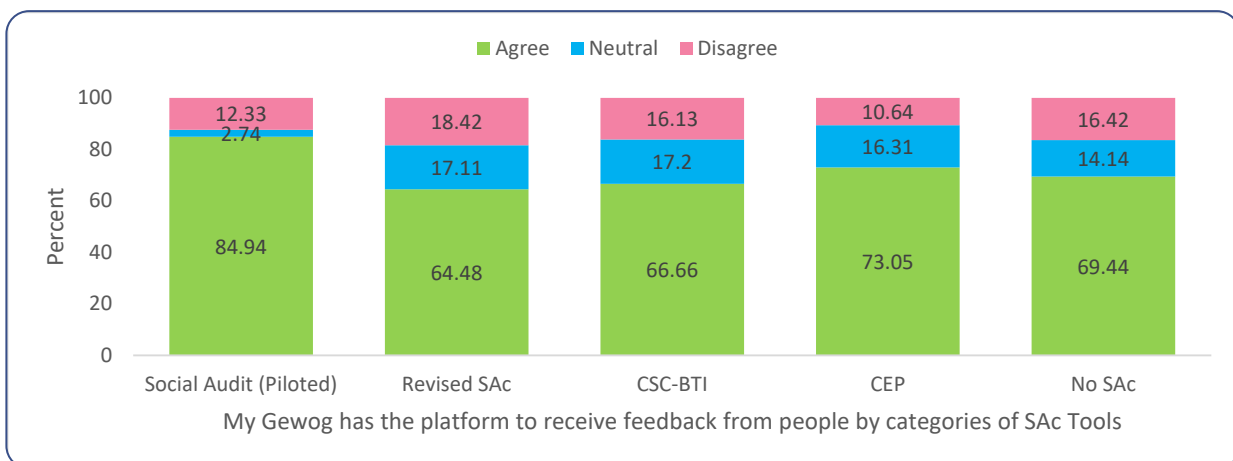
When we received this budget, *Tshogpa* and the leaders [coordinators] from four different groups under the CEP including the road management committee discussed it along with the budget allocation and identified immediate maintenances. Finally, the decision was presented to people to get their opinion and approval.” (CEP, Shelgosa *Chiwog*, Pos. 11); and “...they [citizens] visit the coordinator’s residence to make and discuss all of the plans and program though we [CEP Coordinators and members] meet once in a month. (CEP Labtsa *Chiwog*, Pos. 19).

4.2.3 Feedback Mechanism by categories of SAc Tools

4.2.3.1 Availability of platforms to receive/share feedback/grievances by categories of SAc Tools

As shown in **Figure 35**, a majority of the respondents for all the categories of SAc Tools, 64-85 percent agreed on the availability of platforms in *Gewogs* to receive feedback from people while 11-18 percent disagreed on the availability of platforms to receive feedback.

Figure 35 Availability of platforms to receive feedback by categories of SAc Tools



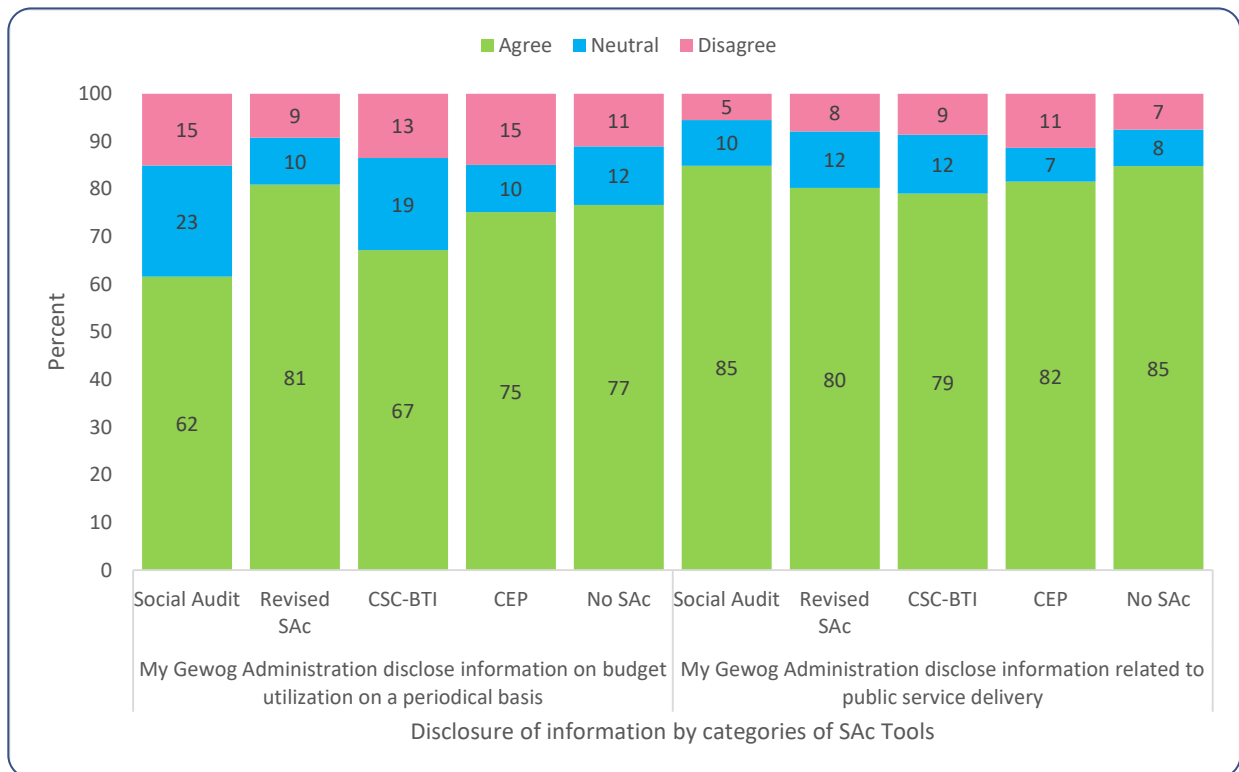
Note. Source (SA Piloted n=73; Revised SAc n=152; CSC-BTI n=186; CEP n=141; and No SAc n=481 , SAc 2022)

4.2.4 Transparency

4.2.4.1 Disclosure of Information by Gewogs by categories of SAc Tools

As illustrated in **Figure 36**, 62-81 percent, a majority of the respondents for the categories of SAc Tools agreed that the *Gewog* Administration disclosed information on budget utilization on a periodical basis while 9-15 percent perceived that the *Gewog* officials did not disclose budget information on a periodical basis. Similarly, 79-85 percent of categories of SAc Tools agreed on the disclosure of information related to public service delivery by the *Gewog* officials while 5-11 percent felt that the information related to public service delivery were not disclosed by the *Gewog* officials.

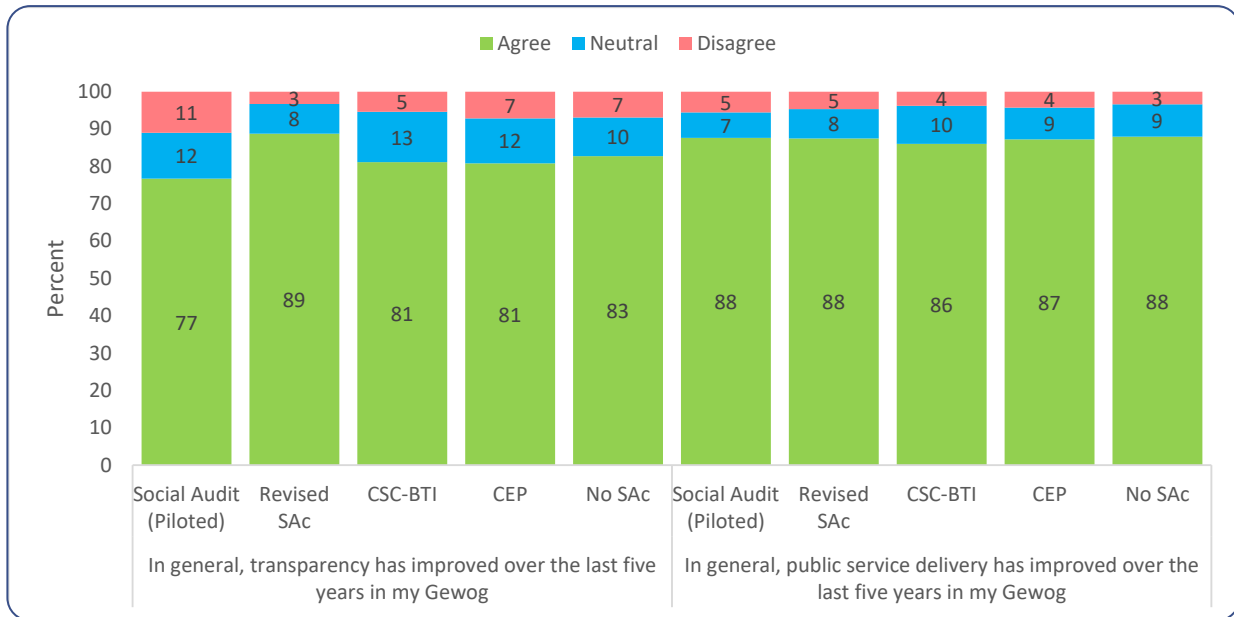
Figure 36 Disclosure of information on budget and public service delivery by categories of SAc Tools



Note. Source (SA Piloted n=73; Revised SAc n=152; CSC-BTI n=186; CEP n=141; and No SAc n=481 , SAc 2022)

Moreover, 77-89 percent of the respondents for the categories of SAc Tools agreed that the transparency has improved over the last five years in *Gewogs* while 3-11 percent disagreed with it, as illustrated in **Figure 37**. Likewise, 86-88 percent of the respondents for the categories of SAc Tools agreed that the public service delivery has improved over the last five years in *Gewogs* while 3-5 percent disagreed with it.

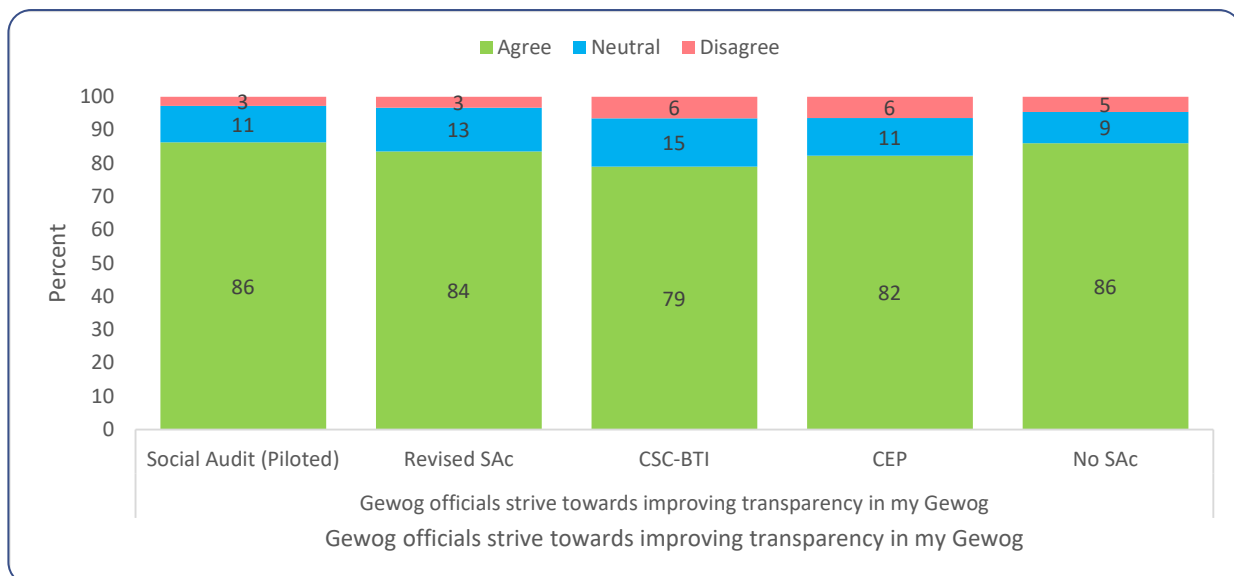
Figure 37 Status of transparency and public service delivery over the last five years in *Gewogs* by categories of SAc Tools



Note. Source (SA Piloted n=73; Revised SAc n=152; CSC-BTI n=186; CEP n=141; and No SAc n=481 , SAc 2022)

From the respondents for categories of SAc Tools, 79-86 percent (Agree) of the respondents for categories of SAc Tools, as shown in **Figure 38**. The majority of the respondents agreeing to the improvement in transparency and public service delivery over the last five years can be attributed but not restricted to the efforts of the *Gewog* officials put to improve transparency and availability of platforms in *Gewogs* to receive feedback and raise concerns/issues related to public services.

Figure 38 Strive of *Gewog* officials towards improved transparency by categories of SAc Tools



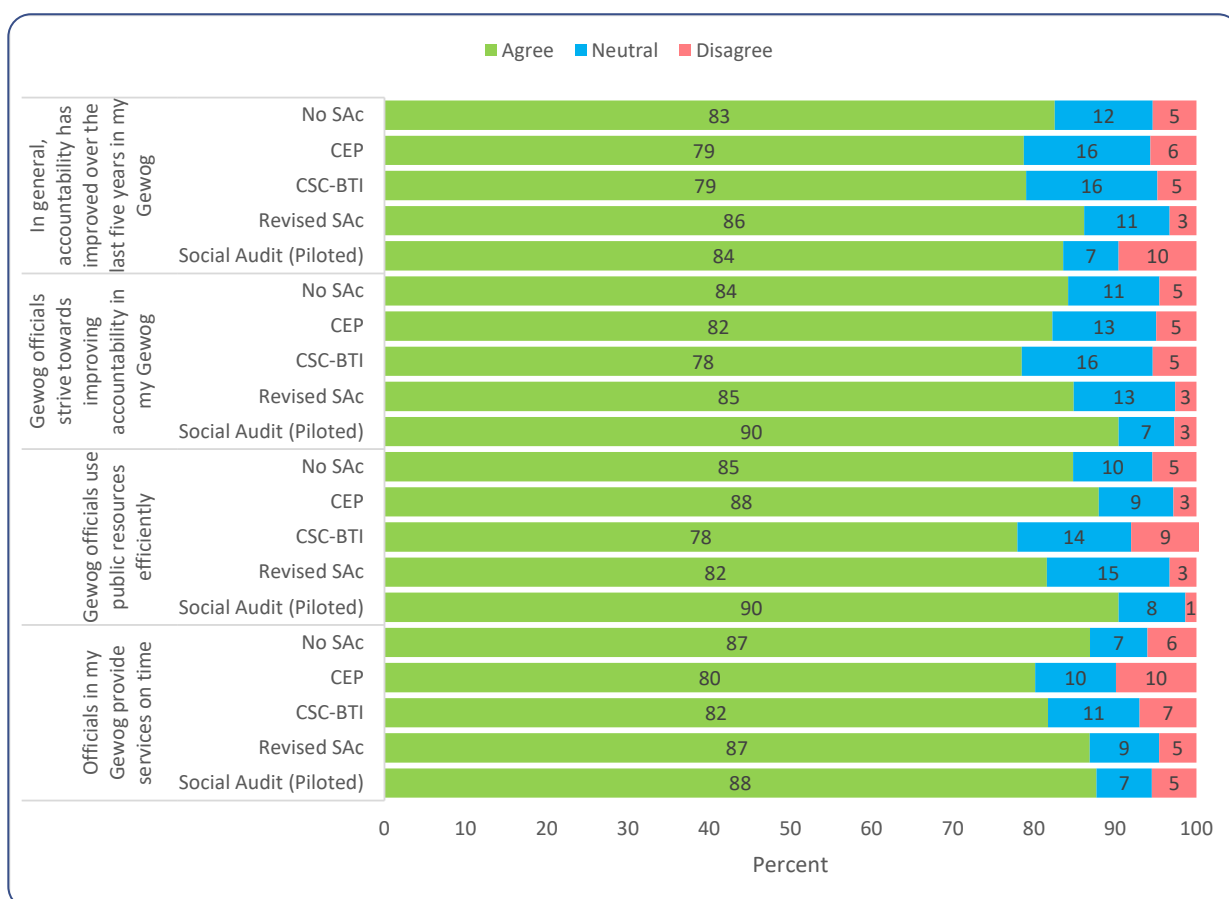
Note. Source (SA Piloted n=73; Revised SAc n=152; CSC-BTI n=186; CEP n=141; and No SAc n=481 , SAc 2022)

4.2.5 Accountability by categories of SAc Tools

As depicted in **Figure 39**, 80-88 percent of the respondents agreed that the *Gewog* officials provided services on time while five to ten percent denied the statement. Likewise, 78-90 percent of the respondents agreed that *Gewog* officials used public resources efficiently while one to nine percent believed that the *Gewog* officials did not use public resources efficiently.

In general, 78-90 percent of the respondents agreed that the *Gewog* officials strived towards improving accountability in *Gewogs* while three to five percent of the respondents disagreed on the statement, “*Gewog* officials strive towards improving accountability in my *Gewogs*” as illustrated in **Figure 39**. Similarly, 79-86 percent of the respondents agreed that the accountability has improved over the last five years while three to ten percent of the respondents disagreed on it.

Figure 39 Efficient use of public resources, providing services on time and accountability in *Gewogs* by categories of SAc Tools



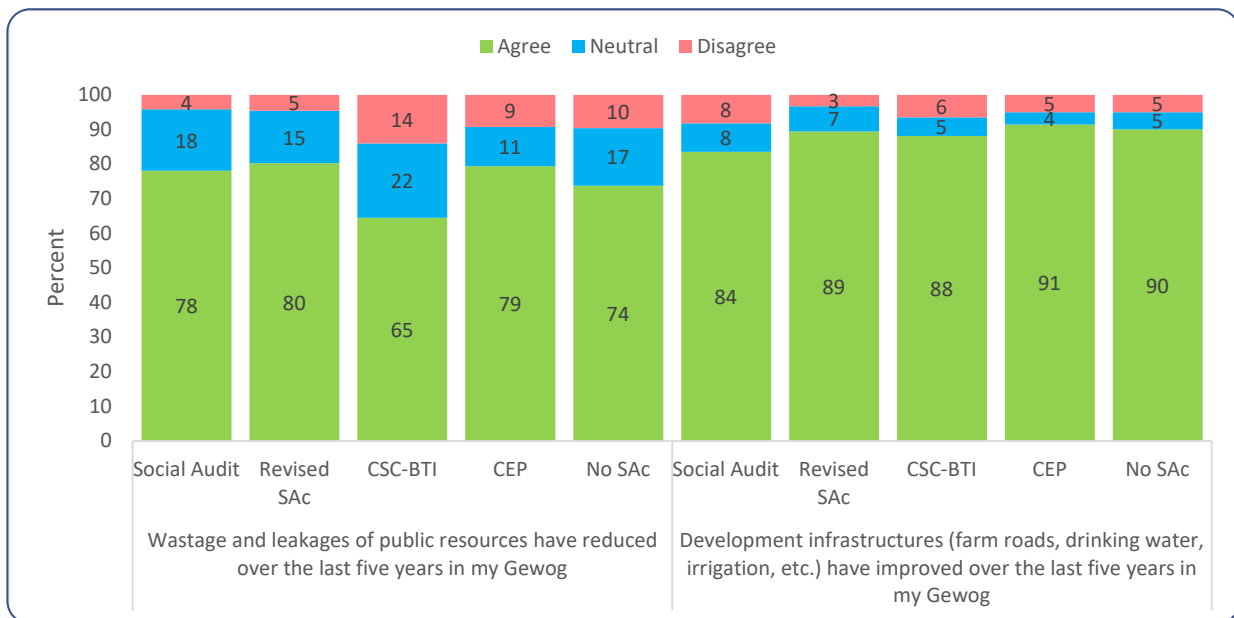
Note. Source (SA Piloted n=73; Revised SAC n=152; CSC-BTI n=186; CEP n=141; and No SAC n=481, SAc 2022)

In addition, *Gewogs* with Social Accountability Tools like CEP displayed a sense of responsibility through the involvement of citizens in monitoring the development activities, for example, as stated below by one of the respondents:

In terms of road evaluation, *Tshogpa* and road management committee strictly monitors the works with the arrival of excavators and its operation. (SAC CEP Shelgosa Chiwog, Pos. 11).

Also, as illustrated in Figure 40, 65-80 percent of the respondents for the Categories of SAC Tools agreed to a reduction in wastages and leakages of public resources over the last five years in *Gewogs*. Likewise, 84-91 percent of the respondents agreed that development infrastructures such as farm roads, drinking water, and irrigation have improved over the last five years in *Gewogs*. This could be attributed to efficient use of public resources and efforts of *Gewog* officials to improve accountability and provide services on time. Further, the formation of committees/groups has also instilled a sense of responsibility and responsiveness in LG officials and citizens.

Figure 40 Reduction in wastages and leakages of public resources, and improvement in development infrastructures over the last five years in *Gewogs* by categories of SAC Tools



Note. Source (SA Piloted n=73; Revised SAc n=152; CSC-BTI n=186; CEP n=141; and No SAc n=481, SAC 2022)

4.2.6 Effectiveness

As shown in **Figure 41**, 91-99 percent of the respondents indicated that Social Accountability is critical in enhancing transparency in *Gewogs* while two to seven percent and one to three percent felt that it is moderately and slightly important, indicating a greater role Social Accountability can play in influencing citizens and public officials to strive more towards achieving openness and strengthening transparency in public service delivery.

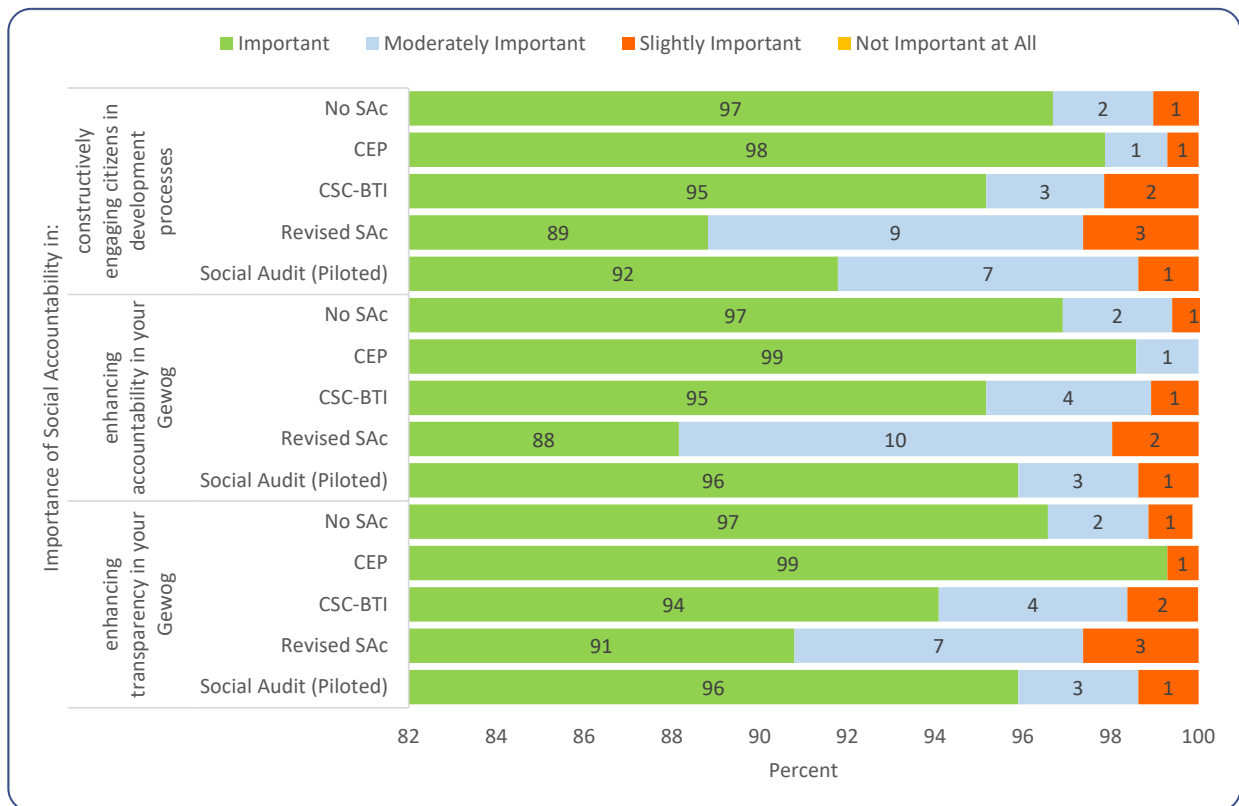
Similarly, 88-99 percent of the respondents perceived that Social Accountability is important in enhancing accountability in *Gewogs* while one to ten and one to two percent perceived that it is moderately and slightly important, as illustrated in **Figure 41**. This indicates the importance of Social

Accountability as a tool to make citizens responsible for greater public service delivery, efficient use of scarce public resources and productive engagement in the development processes. For example, a respondent specified:

“ The advantage of Social Accountability is that when developmental works like construction of farm road and irrigation channel take place in the community, committee and the local people take responsibility and monitor it. (SAC Revised SAc Kilkhorthang Gewog, Pos.9).

Likewise, 89-98 percent of the respondents perceived that Social Accountability is important in constructively engaging citizens in development processes in Gewogs while one to nine and one to three percent that it is moderately and slightly important.

Figure 41 Importance of Social Accountability Tools by categories of SAc Tools



Note. Source (SA Piloted n=73; Revised SAc n=152; CSC-BTI n=186; CEP n=141; and No SAc n=481 , SAc 2022)

Citizens were also of the perception that the Social Accountability helped citizens monitor and enhance the quality of public infrastructures like irrigation channels and farm roads, to name a few. One of the respondents stated the importance of Social Accountability in making community residents responsible:

“ The advantage of Social Accountability is that when developmental works like construction of farm road and irrigation channel take place in the community, committee and the local people take responsibility and monitor it. (SAC Revised SAc Kilkhorthang *Gewog*, Pos. 9). ”

4.2.7 Behavioural Changes

4.2.7.1 Opportunity, Encouragement and Effect of providing feedback and raising concerns

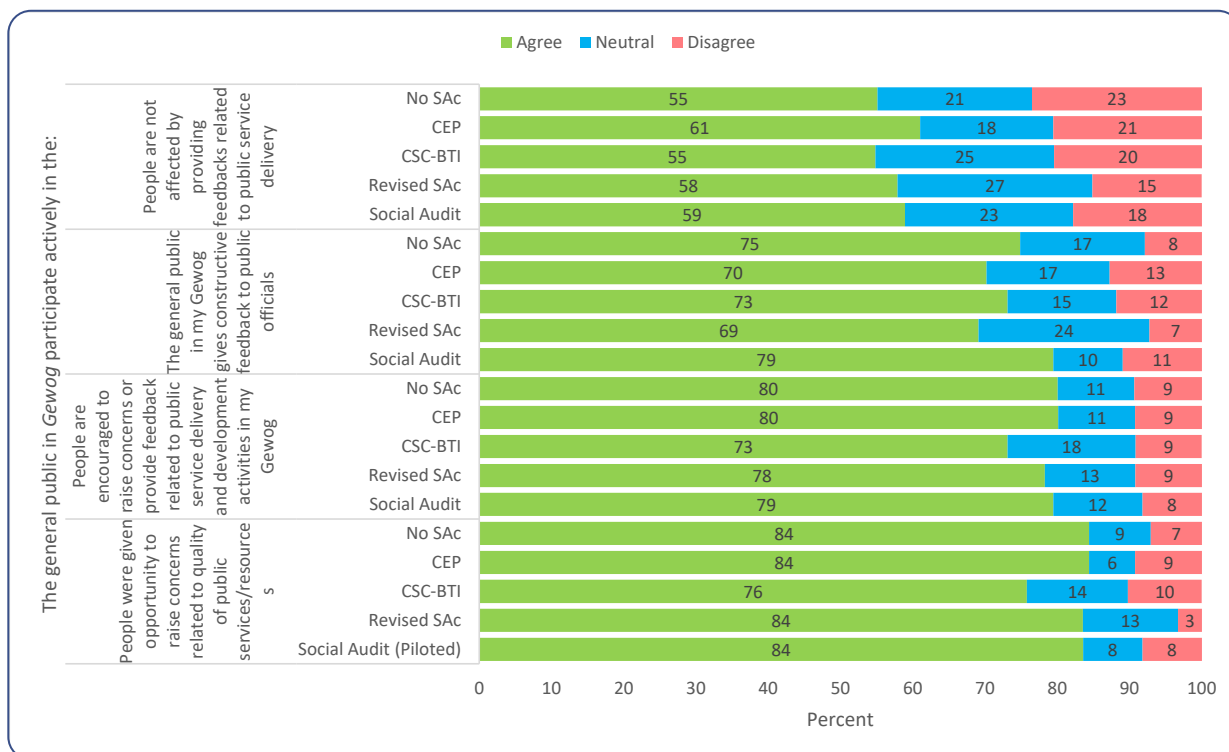
Figure 42 shows the opportunity and encouragement in providing feedback or raising concerns and its effects by categories of SAc Tools.

In terms of an opportunity to raise concerns, 76-84 percent of the respondents for all the categories of SAc Tools agreed that opportunities were given to people to raise concerns related to the quality of public services/resources while three to eight percent of the respondents denied that the opportunity was provided. Equally, 73-80 percent of the respondents agreed that people were encouraged to raise concerns or provide feedback related to public service delivery in *Gewogs* while eight to nine percent (Disagree) of the respondents believed that people were not encouraged to raise concerns or provide feedback.

Alongside opportunity provided and encouragement to raise concerns, 69-79 percent of the respondents agreed that constructive feedback was provided to public officials by the general public while seven to thirteen percent disagreed with the constructive feedback provided. Correspondingly, 55-61 percent of the respondents believed that people were not affected by providing feedback related to public service while 15-23 (Disagree) percent of the respondents believed that people were affected by raising concerns or sharing feedback.

Pieterse (2019) underlines that successful Social Accountability interventions through the use of citizens' feedback mechanism help public service providers and communities enter into discussions about issues and collaboratively find community led solutions to improve the quality of public service delivery. Likewise, a study conducted in Gujarat, India by Hamal et al. (2018) showed an improved governance, policy, health beliefs, women's status, social capital, maternal healthcare behaviour, and availability, accessibility and the quality of the health care system.

Figure 42 Opportunity, Encouragement and Effect of providing feedback and raising concerns by categories of SAc Tools



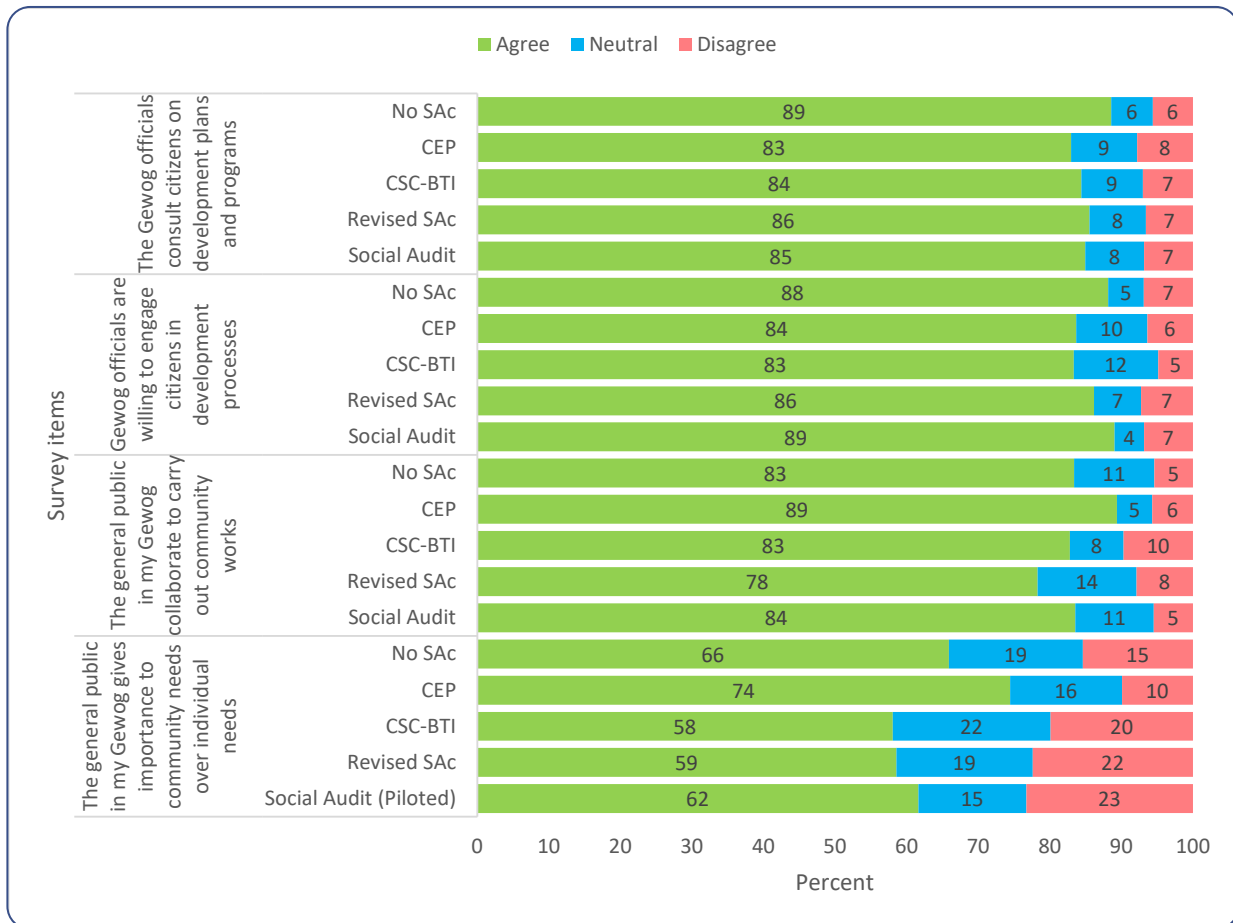
Note. Source (SA Piloted n=73; Revised SAc n=152; CSC-BTI n=186; CEP n=141; and No SAc n=481 , SAc 2022)

4.2.7.2 Importance to community needs and collaboration in community works by categories of SAc Tools

Fifty-eight to eighty-four percent of the respondents for all the categories of SAc Tools agreed that people gave importance to community needs over individual needs while 10-23 percent (Disagree) of the respondents perceived that importance was not given to community needs over individual needs. Equally, 78-89 percent of the respondents agreed that the general public were collaborative in carrying out the community works in *Gewogs* while five to ten percent (Disagree) of the respondents believed that the general public were not collaborative in executing community activities.

Also, 83-89 percent (Agree) of the respondents shared that the *Gewog* officials were willing to engage citizens in development processes while five to seven percent disagreed with the statement. Similarly, 83-89 percent (Agree) of the respondents shared that the *Gewog* officials consulted citizens on development plans and programs while six to eight (Disagree) percent of the respondents believed that people were not consulted on development plans and programs by the *Gewog* officials, as presented in **Figure 43**.

Figure 43 Importance to community needs and collaboration in community works by categories of SAc Tools

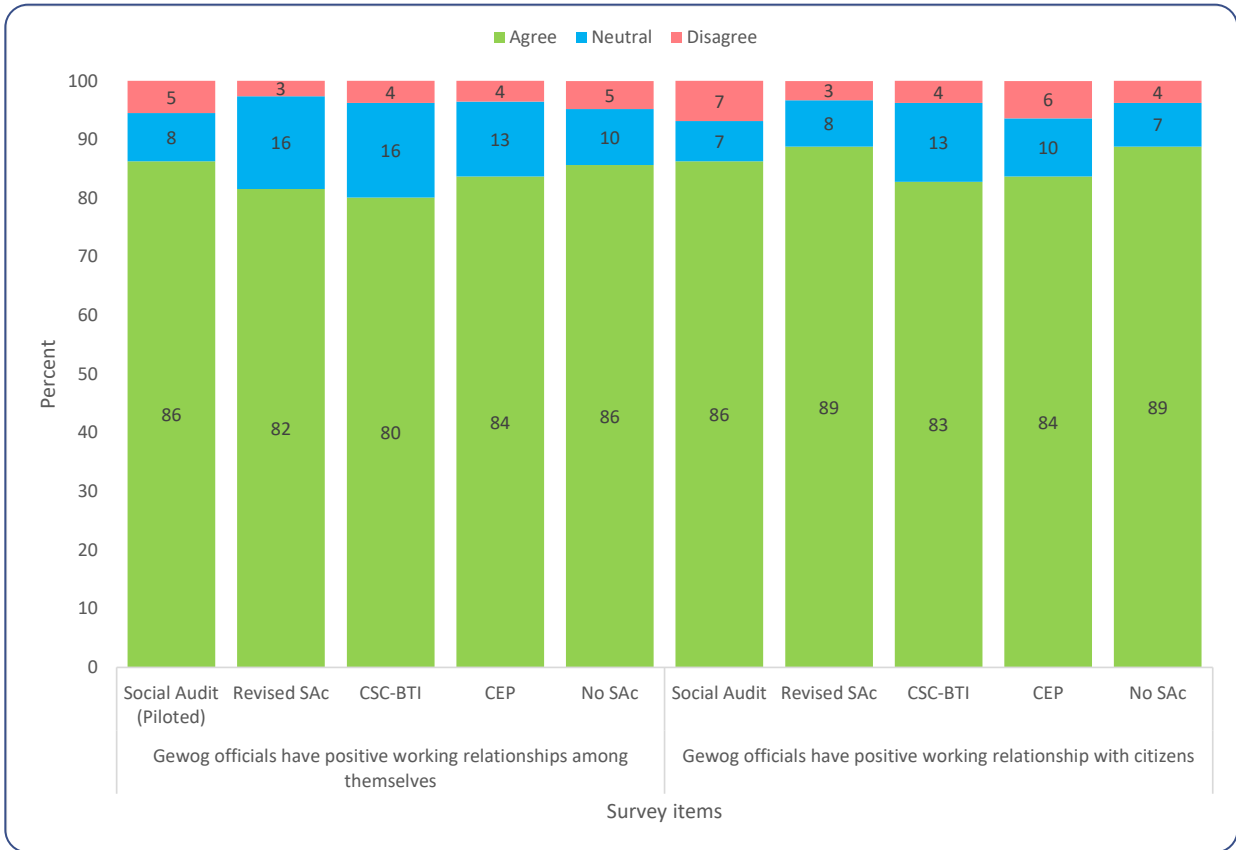


Note. Source (SA Piloted n=73; Revised SAc n=152; CSC-BTI n=186; CEP n=141; and No SAc n=481 , SAc 2022)

4.2.7.3 Relationship of Gewog officials among themselves and with citizens by categories of SAc Tools

In terms of the relationship of *Gewog* officials among themselves, 80-86 percent of the respondents for all the categories of SAc Tools agreed on positive working relationships among themselves while three to five percent of the respondents disagreed on having positive working relationships, as illustrated in **Figure 44**. Similarly, 83-89 percent of the respondents agreed that the *Gewog* officials had a positive working relationship with citizens while three to six (Disagree) percent of the respondents shared that the *Gewog* officials had no positive working relationships with citizens.

Figure 44 Relationship of *Gewog* officials among themselves and with citizens by categories of SAC Tools



Note. Source (SA Piloted n=73; Revised SAc n=152; CSC-BTI n=186; CEP n=141; and No SAc n=481 , SAc 2022)

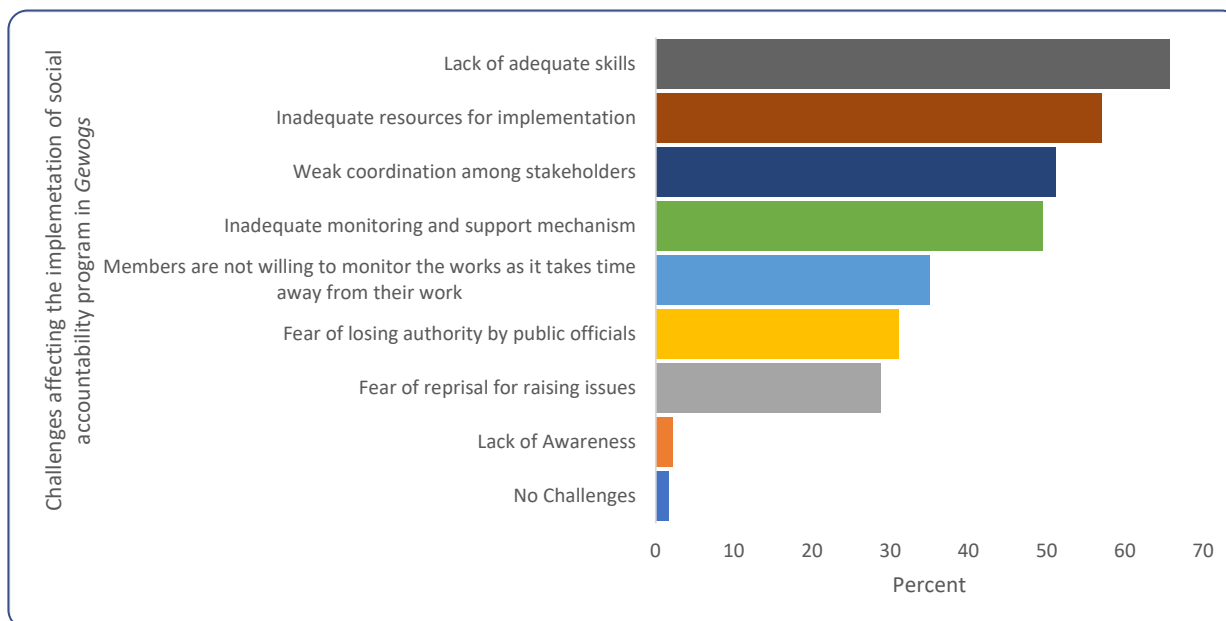
Chapter 5: Challenges, Opportunities and Recommendations

This chapter will discuss the challenges and opportunities of the Social Accountability Tools.

5.1 Challenges affecting the implementation of the Social Accountability Programs in Gewogs

Despite the remarkable outcomes in terms of enhancing transparency, strengthening accountability, engagement of citizens in development processes, and more significantly citizens’ awareness of the tools and benefits, the programs could not take roots as desired except for the CEP initiated by DLG. In most cases, the *Gewogs* have not implemented the program beyond what has been done during the training programs. It is mainly because of the various challenges such as lack of adequate skills, inadequate resources for implementation, inadequate monitoring and support mechanism, and weak coordination among stakeholders, among others, as shown in **Figure 45**.

Figure 45 Challenges affecting the implementation of the Social Accountability programs in *Gewogs*



Note. Source (n=1033, SAc 2022) *Multiple response.

5.1.1 Capacity of LG leaders and citizens in implementing the programs

As shown in **Figure 45**, 66 percent of the respondents shared a lack of adequate skills as a major barrier to the implementation of the Social Accountability programs. Similarly, evidence from the around the world highlights that the success of Social Accountability plans and programs mainly relied on the capacities of LG officials and citizens and local government capacities,

and the collaboration between the two. Further scrutiny showed that 65 and 66 percent of LG officials and citizens (see **Annexure 5**) shared that inadequate knowledge and technical expertise prevented the LG officials and citizens to implement the SAc programs as planned.

5.1.2 Inadequate resources for implementation

During the implementation of any development plans and programs, 57 percent of the respondents (see **Figure 45**) perceived that inadequate resources and lack of incentives such as monetary benefits to the coordinators/members of any Social Accountability committees prevented effective participation of citizens in the development plans, programs and activities. Moreover, lack of support from the community people to the committees demotivated the committee coordinators/members to work, sometimes leading to the dissolution of active committees as commented below by one of the respondents:

“ About committees, we face difficulties in ordering the leaders and members because they do not get any payments or wages. As I said earlier if one or two people work sincerely and provide feedback on every necessary situation, the villagers do not like them. As a result, there is a chance of waning the existing committee. I have seen a group who raised cattle being discontinued” (SAc Gasa Khatoe, Pos. 25-26); “...there should be more budget and facilities to motivate the people. As of now, people seem unmotivated because *Gewog* does not provide them anything.” (CEP Dogak *Chiwog*, Pos. 60); and “...it [Social Audit program] is inactive due to a lack of funding, which has resulted in a lack of interest and participation in the formation of a committee. (SAc Social Audit- Piloted Genekha *Gewog*, Pos.23).

Similarly, 58 and 56 percent of LG officials and citizens viewed insufficient resources as one of the drawbacks to implement SAc programs, indicating a need for adequate allocation and tracking of resources for sustainable and effective implementation of resources.

5.1.4 Inadequate monitoring and support system

Forty-nine percent of the respondents (see **Figure 45**) pointed to inadequate monitoring and support systems as an obstacle to sustainable implementation of Social Accountability programs in *Gewogs*. Similarly, 51 percent and 48 percent of the LG officials and citizens (see **Annexure 5**) viewed inadequate monitoring and support system as one of the challenges affecting the effective implementation of SAc programs in *Gewogs*.

5.1.5 Willingness of members to monitor the works

As shown in **Figure 45**, 39 percent of the respondents shared that the lack of willingness of members to monitor the works affected the implementation of the SAc programs as the programs consumed their time, to work in the field or to tend to cattle, for example. Similarly, one of the respondents shared:



The problem with CMAC [Group] is that besides the Chairperson, other people are not willing to participate because most of them have to work in the field, and there is no benefit for some of them. Because of this, till today all the monitoring work is done by us [Gewog officials]. (SAC Revised SAC Semjong Gewog, Pos. 5).



5.1.6 Fear of losing authority by public officials

Thirty-one percent of the respondents considered fear of losing authority by public officials with the implementation of SAC programs in *Gewogs* as one of the challenges touching application of SAC programs in *Gewogs*, as illustrated in **Figure 45**. Further analysis (see **Annexure 5**) showed that 27 percent of LG officials shared a fear of losing their authority through SAC programs as a roadblock. Likewise, 35 percent of citizens believed that a fear of losing authority by public officials as one of the challenges. These indicate that citizens perception on a fear of losing authority by public officials through SAC is higher as compared to the perception of LG officials.

5.1.7 Fear of reprisal for raising issues

In addition, 29 percent of the respondents perceived fear of reprisal for raising issues by citizens and LG officials as one of the drawbacks in incapacitating the ineffective operation of SAC programs in *Gewogs*.

5.1.8 Lack of awareness

Only two percent of the respondents shared a lack of awareness of Social Accountability plans and programs as one of the drawbacks affecting the implementation of SAC programs as shown in **Figure 45**.

In addition to the aforementioned challenges, it was observed that the following challenges also affected the implementation of SAC programs in *Gewogs*.

- Policies;
- Ownership of the Social Accountability programs;
- Willingness and follow-up by the Local Government leaders to implement the program; and
- The practicality of implementing some of the Social Accountability Tools

5.1.9 Policies

It was observed that there were no guidelines or policies governing the activities and functions of the committees. For example, 98 percent of the committees were operative without the Terms of Reference (see **Figure 19**). The lack of guidelines/Terms of Reference in turn created a vacuum in clarity of roles between/among the LG officials and citizens, sometimes leading to conflict and closure of committees depriving citizens of engaging in the development processes.

5.1.10 Ownership of the Social Accountability programs

Although citizens and LG officials were trained during and before the introduction of Social Accountability Tools, the continuity of programs after implementation relied on the consistent participation of citizens and support from the public officials. However, in most cases, the implementation of the Social Accountability was less or not effective as desired because of a lack of sense of ownership caused by the issues such as unavailability of budget, inadequate skills and resources and lack of participation (see **Figure 45**). In addition, citizens tend to take ownership only if the programs produce immediate benefits, and showed no or less interest if the programs were of no direct benefit to them. One of the respondents remarked:

“ I cannot say there is no such situation [where people are only looking for their benefit and not taking responsibility and accountability if it is for the public benefit] because I feel like they are lacking ownership when it comes to public infrastructures. We [public officials] always tell them that when the government is providing us with budgets, it is our [citizens and public officials] responsibility to work in the actual field and take care of it. For example, while constructing school they are not working well thinking that it belongs to the public, yet, they are working very hard during constructing road and repairing irrigational channels. (SAC CSC-BTI Choekhor Gewog, Pos. 23-24). ”

5.1.11 Willingness and follow-up by the LG leaders to implement the SAc programs

The study indicated that there was a lack of willingness and weak follow-up by a significant portion of LG leaders to implement the SAc programs because of fear of losing their authority to citizens (see **Figure 45**).

5.1.12 Practicality of implementing Social Accountability Tools

Although the implementation of Social Accountability programs was aimed to enhance transparency and accountability mechanisms toward effective public service delivery, the Local Government officials and Citizens were of a view that they were not able to comprehend some of the Social Accountability Tools, and this in turn acted as a barrier to implementation of Social Accountability Tools in their communities. For illustration, respondents remarked:



The challenge is that it [Social Accountability Tools] is difficult to firstly understand Social Accountability itself. For example, as a [Local Government Official], if I am not accountable then it is difficult [for me] to understand them [citizens] about the work and they begin to think that I am not able to do my duty, [then] we see flaws of each other and think that I am not being accountable. In that way there arise such challenges.” (CSC-BTI Shaba, Pos. 67-68); and “I do not think there will be any difficult when Social Accountability Tools are applied in the *Gewog*. However, when it comes to creating accountability culture, issues may arise. (CSC-BTI Wangchang *Gewog*, Pos.61-64).



Moreover, it was observed that the Social Accountability Tools initiated in Bhutan varied in their complexity and the level of technical expertise required. For example, Social Accountability Tools like Budget Analysis and Advocacy, Community Monitoring Assessment Committee and Social Audit demand financial and monitoring knowledge and skills from citizens; and initiating more complex SAc Tools may demand additional financial and management resources

Despite the challenges, evidences from Nepal (Karkee, Sainju, & Bhattarai, 2013), Afghanistan (Schouten 2011), Uganda (Björkman & Svensson 2010), Brazil (Cornwall & Shankland 2008), India (United Nations 2007), and other parts of Asia (Sirker & Cosic, 2007), to name a few, underlines the importance of Social Accountability programs, when effectively planned and initiated, can contribute towards the fight against corruption and improve public service delivery and good governance.

5.2 Opportunities to strengthen the implementation of the SAc programs in *Gewogs*

Some of the opportunities to overcome the aforementioned challenges are:

- Forming systematic Community Groups/Committees;
- Tailor-make the different Social Accountability Tools to local context; and
- Building capacities for Local Government officials and citizens

5.2.1 Forming systematic Community Groups/Committees

It was observed that the most of existing committees related to Social Accountability were not adequately organized and equipped in terms of skills, resources and delegation of responsibilities. So, there are opportunities for citizens to form organized and proficient groups or committees that are acceptable within the laws and beneficial to communities, *Gewog* Administrations and other key stakeholders. The committees should be formed mainly to promote transparency and accountability among LG officials and citizens themselves to enhance public service delivery and good governance at the grassroots level.

5.2.2 Tailor-make the different Social Accountability Tools to the local context

The key stakeholders could tailor-make and implement the different Social Accountability Tools to the local context aided by political and cultural intervention. For example, *Zomdu* Protocol and Community Engagement Platform, for wider acceptance, trust and collaboration between and among Local Government officials, citizens and stakeholders. In other words, the choice of the SAc Tools can be customized based on the capacity and experience among stakeholders, particularly citizens themselves. This in turn will gain trust and acceptability, and help promote transparency and accountability in public service delivery and local governance.

5.2.3 Building capacity for Local Government officials and citizens

The strength and effectiveness of Social Accountability programs in *Gewogs* depended on the knowledge, skills and ability of Local Government officials, citizens and stakeholders; and also, on how those public officials and citizens respond to Social Accountability programs. Therefore, Local Government officials and citizens should be provided training on effective and sustainable implementation strategies on Social Accountability Tools.

5.3 Conclusions

The findings of the study indicate that there are no major differences in the awareness level, and engagement of citizens in the development processes between the respondents of *Gewogs* where Social Accountability programs have been implemented and *Gewogs* where none of the Social Accountability programs was initiated. In other words, the awareness level created, inclusiveness of citizens in the development processes, and behavioural changes seen in Local Government officials and citizens are not attributed singularly to the implementation of Social Accountability Programs. In addition, implementation of Social Accountability programs was limited to training and sensitization, in most cases. Also, despite the importance of Social Accountability in enhancing transparency, accountability and effectiveness in the public service delivery and development process, the study indicates that the successful implementation of Social Accountability Tools depended on the local political and cultural context, availability of budget, willingness of people to participate in development processes, adequate knowledge and technical expertise on SAc programs

5.3.1 Awareness and Level of Understanding of Social Accountability Tools

In general, the study indicates that the respondents are aware of the purpose of Social Accountability, and different Social Accountability Tools. Among the different tools, *Zomdu* Protocol and the Community Engagement Platform are more comprehensible to the respondents as indicated 72 percent and 54 percent of the respondents. Similarly, *Zomdu* Protocol and the Community Engagement Platform are more understandable to the respondents for the categories of SAc Tools as indicated by 63-86 percent and 51-64 percent of the respondents. However, majority of the respondents are not aware of the SAc Tools like Community Score Card (50 percent) and Citizen Report Card (46 percent); and further analysis indicated that the citizens awareness and level of understanding on the purpose of Social Accountability and its

tools are low as compared to the LG Officials. Most importantly, the study indicates that there are no major differences seen in awareness and level of understanding of the SAc Tools between the respondents of where Social Accountability Tools have been implemented and where the tools have not been implemented. This indicates that the awareness and level of understanding of the SAc Tools by the respondents are not confined to the implementation of the SAc Tools.

5.3.2 Inclusiveness

Although inclusiveness was one of the many important features of Social Accountability programs in *Gewogs*, it was observed that the programs implemented thus far were not always inclusive, particularly in engaging citizens in monitoring and evaluation of expenditure and development activities. Besides, the awareness and implementation of Social Accountability Tools were limited only to training and formation of committees, in some cases; and almost all Social Accountability programs in *Gewogs* saw less involvement of citizens, with existing committees mainly controlled by the Local Government officials who are supposed to be held accountable. In addition, inclusiveness demands that Local Governments and other key stakeholders simplify Social Accountability programs for participatory and inclusive development approaches. Only a few of those SAc Tools like *Zomdu* Protocol and the Community Engagement Platform have been effective in engaging citizens in the development processes as compared to other tools initiated in *Gewogs*.

5.3.3 Planning, Priority Setting and Budgeting Process

Despite not having a clear role and responsibilities, the existing Social Accountability committees/ Groups like CEP Group, Farm Road User Group, and other committees are found effective in engaging citizens in planning, priority setting and budgeting process; and in promoting better public service delivery, especially during its initial stage of the development processes. However, the study observed that the decision-making on the agenda-setting, budget preparation and approval of plans are limited to the *Gewog Tshogde* members and Local Government officials as empowered by the Local Government Act of Bhutan, 2011.

5.3.4 Feedback/Grievance Redressal Mechanism

Although, the platforms to receive feedback/grievances related to public service delivery from people were available in 88 percent of the *Gewogs*, it was observed that 78 percent of the *Gewogs* did not maintain records of the feedback/grievances received. In addition, the study observed that 90 percent of the complaints received related to public service were addressed by *Gewogs*. In addition, the study observed that the respondents comprising LG officials and citizens used WeChat as the primary mode to share and lodge feedback/grievances to the Local Government officials. This study, in turn, calls for a need to streamline the use of social media platforms through the development of Standard Operating Procedures or Guidelines for effective usage towards greater transparency and accountability.

5.3.5 Transparency

The study observed that most of the LG officials shared information related to budget and public service delivery to citizens within a day as indicated by 71 percent of the respondents through various communication channels such as WeChat (93 percent), Telegram (20 percent), and Facebook (17 percent) among others. In addition, 84 percent of the respondents agreed that the *Gewog* officials do strive to improve transparency in *Gewogs*. Also, 83 percent and 74 percent of the respondents believed that *Gewogs* shared periodic information on budget utilization and public service delivery. Although 83 percent and 87 percent of the respondents agreed that the transparency and public service delivery have improved over the last five years in *Gewogs*, the study indicates that the improvement in transparency and public service delivery could not be attributed mainly to the implementation of Social Accountability programs as the *Gewogs* where no SAC Tools were implemented also witnessed improvement in transparency, accountability and public service delivery.

5.3.6 Accountability

Although, all the *Gewogs* had committees/groups where 95 percent of the committees monitored development activities in *Gewogs* on a periodic interval, the study observed that 98 percent of the existing committees/groups were functioning without Terms of Reference, and a majority of these committees were controlled by the Local Government officials who are supposed to be held accountable. This, in turn, deprived clarity of the roles of citizens in monitoring and evaluating of *Gewog* development activities, and also in exacting accountability from Local Government officials and citizens themselves. The study, therefore, indicates a need for Terms of References for effective engagement of citizens in making public officials and the community responsible for greater accountability. The study further indicates that while monitoring and evaluation of development processes are visible across many sectors, whether initiated by Local Government or Civil Society Organizations, there is a need to explore strategies to connect this monitoring and evaluation platform and other Social Accountability programs to the abilities and potential of citizens to have a shared commitment and accountability.

5.3.6 Effectiveness

More than 91 percent of the respondents for the Social Accountability and categories of the SAC Tools agreed that Social Accountability has a critical role to play in enhancement of transparency, accountability and constructively engaging citizens in the development processes. However, the study observed that the sustainability and effectiveness of such programs relied mainly on the availability of budget, engagement of CSO like Bhutan Transparency Initiative, availability of citizens' time, the complexity of Social Accountability Tools, and willingness and capacity of Local Government officials and citizens. The study, therefore, indicates the need for Social Accountability Tools that best suit the local context, for example, *Zomdu* Protocol for a greater engagement of citizens and community acceptance, sustained ownership and effective implementation. In addition, the study indicates the need for political and cultural interventions and engagement of media in advocating Social Accountability Tools as one of the means to enhance transparency and accountability in public service delivery and governance.

5.3.7 Behavioural Changes

More than half of the respondents agreed that people were encouraged and provided with the opportunity to provide feedback related to public service delivery while almost a quarter of the respondents said that people were affected by providing feedback. Similarly, the study highlights that the citizens worked collaboratively to carry out community work and gave importance to community work as indicated by 83 and 64 percent of the respondents. Likewise, the study highlights that a majority of the *Gewog* officials consulted and engaged citizens in the development processes as indicated by 86 percent of the respondents. However, the study also indicates a need to enhance coordination among the stakeholders for effective implementation of SAc programs as weak coordination and collaboration impede the successful implementation of SAc programs.

5.4 Recommendations

The study indicates that there are several actions required to promote social accountability, actions that all stakeholders – from Local Government officials to Civil Society Organizations and the media to the government and citizens themselves – must collaborate on and undertake for effectiveness, sustainability and ownership. The study, therefore, recommends the following:

5.3.1 Enhance coordination and collaboration among the key stakeholders

Despite its benefits in enhancing citizens' participation in development activities, not much progress was made in mainstreaming the program in governance owing to various reasons such as weak coordination and collaboration among the key stakeholders such as the DLG-MoHCA, ACC, RIM, BTI and Local Government; Program implementation is mostly driven by the availability of donor support, and lack of ownership by implementing agencies. Therefore, the coordination and collaboration among the key stakeholders should be strengthened through a clear definition of roles through the Terms of Reference (ToR) and Memorandum of Understandings (MoUs).

5.3.2 Enhance Monitoring and Evaluation of Programs

The study indicated that Social Accountability programs implemented in *Gewogs* were rarely monitored by Local Government officials and citizens themselves, and this in turn led to discontinuity and weak implementation of Social Accountability, in most of the *Gewogs*. While efforts have been made by the stakeholders such as the DLG, ACC, BTI and RIM to pilot and train the citizens and LG leaders on social accountability, there are no mechanisms to monitor the implementation of the program. This is partly one of the reasons for the lack of proper implementation of the program by the LG officials and citizens after attending the training. Thus, the key agencies such as the ACC, DLG-MoHCA and BTI should initiate to institute a system like Public Investment Management to ensure of regular monitoring and evaluation of the implementation of the programs after providing training.

5.3.3 Mainstream the capacity development programs of Local Government officials

The implementation of Social Accountability programs in *Gewogs* largely revolved around the skills and capacity of Local Government officials and citizens, apart from adequate resources. However, the training programs require resources and are often expensive. Therefore, there is a need to mainstream the training programs through formal training programs organized for LG officials through collaboration with the Royal Civil Service Commission (RCSC) and RIM. For example, a module on Social Accountability could be introduced at RIM for the Bhutan Civil Service Exam select graduates who are earmarked for GAOs. Likewise, similar courses could be introduced in the Professional Development Programs of Gups organized by RIM and DLG, while BTI could continue with training programs for the citizens. In addition, there is a need to equip LG officials with knowledge and skills on Public Investment Management for effective allocation of resources, expenditure tracking, and monitoring and evaluation of development processes and programs.

5.3.4 Strengthen the role of Dzongkhags in promoting Social Accountability

It was observed that the involvement and role of the *Dzongkhags* were minimal or non-existent in the implementation of the Social Accountability or Community Engagement Platform. Thus, the central agencies should bring the *Dzongkhags* on board through involvement in training programs and implementation.

5.3.5 Activate Social Accountability as part of Community Engagement Platform (CEP)

In *Gewogs* where CEP has been implemented or is being implemented or in *Gewogs* where CEP has been planned to implement, Social Accountability could be institutionalized and activated as a core activity to engage citizens in development activities and take ownership.

5.3.6 Leverage ICT to promote Social Accountability Programs

The study revealed that ICT platforms including social media platforms such as WeChat, Telegram, WhatsApp etc., are increasingly being used by the citizens to avail services, submit grievances, and hold public officials and business entities accountable. Therefore, the stakeholders must leverage ICT and promote its use for strengthening social accountability.

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Annexures

Annexure 1 List of the Gewogs covered in Dzongkhags

Sl.No.	Dzongkhag	Gewog	Number of Respondents	Percent of Respondents
1	Bumthang	Chhokhor	10	1
		Chhumig	9	1
2	Chhukha	Bjagchhog	18	2
		Darla	19	2
3	Dagana	Drukjeygang	12	1
		Gozhi	22	2
		Karna	17	2
		Tsangkha	17	2
		Tsenda-Gang	21	2
4	Gasa	Khatoed	19	2
5	Haa	Kar-tshog	18	2
		Uesu	20	2
6	Lhuentse	Gangzur	13	1
		Maenbi	2	0
		Maedtsho	2	0
		Tsaenkhar	19	2
7	Monggar	Chagsakhar	20	2
		Dramedtse	17	2
		Ngatshang	19	2
		Thang-Rong	18	2
8	Paro	Saling	11	1
		Chhaling	23	2
		Drepoong	18	2
		Monggar	9	1
		Sharpa	20	2
		Doteng	20	2
		Lamgong	21	2
		Tsento	22	2
Wangchang	22	2		
9	Pema Gatshel	Nanong	13	1
		Shumar	15	1
		Zobel	14	1
		Chhoekhorling	1	0

Sl.No.	Dzongkhag	Gewog	Number of Respondents	Percent of Respondents
10	Punakha	Barp	18	2
		Guma	12	1
		Goenshari	18	2
		Kabisa	16	2
		Lingmukha	18	2
11	Thimphu	Kawang	19	2
		Chang	19	2
		Darkarla	19	2
		Ge-nyen	16	2
		Maedwang	19	2
12	Trashigang	Shongphu	1	0
		Kanglung	17	2
		Radhi	15	1
		Khaling	14	1
		Lumang	20	2
13	Trashy Yangtse	Yangtse	20	2
		Khamdang	15	1
14	Trongsa	Draagteng	13	1
		Tangsibji	13	1
15	Tsirang	Kilkhorthang	18	2
		Mendrelgang	15	1
		Rangthangling	17	2
		Tsholingkhar	19	2
		Pungtenchhu	10	1
		Semjong	12	1
		Tsirang Toed	15	1
16	Wangdue Phodrang	Bjenag	16	2
		Thedtsho	14	1
		Gangteng	5	0
		Phobji	7	1
17	Zhemgang	Bardo	14	1
		Nangkor	19	2
		Shingkhar	14	1
		Trong	15	1
		Total	1,033	100

Note. Source (n=1033, SAc 2021)

Annexure 2 List of the Gewogs covered in Dzongkhags by categories of SAC Tools

Categories of SAC Tools	Dzongkhag	Gewog	Frequency	Percent
Social Audit (Piloted)	Thimphu	Kawang	19	2
		Darkarla	19	2
		Ge-nyen	16	2
		Maedwang	19	2
		Sub-Total	73	7
Revised Social Accountability Tools (Revised SAC)	Punakha	Barp	18	2
		Guma	12	1
		Kabisa	16	2
	Tsirang	Kilkhorthang	18	2
		Mendrelgang	15	1
		Rangthangling	17	2
		Tsholingkhar	19	2
		Pungtenchhu	10	1
		Semjong	12	1
		Tsirang Toed	15	1
	Sub-Total	152	15	
Community Score Card - Bhutan Transparency Initiative (CSC-BTI)	Bumthang	Chhokhor	10	1
		Chhumig	9	1
	Paro	Sharpa	20	2
		Doteng	20	2
		Lamgong	21	2
		Tsento	22	2
		Wangchang	22	2
	Zhemgang	Bardo	14	1
		Nangkor	19	2
		Shingkhar	14	1
Trong		15	1	
	Sub-Total	186	18	
Community Engagement Platform (CEP)	Dagana	Drukjeygang	12	1
		Gozhi	22	2
	Monggar	Dramedtse	17	2
		Chhaling	23	2
		Drepoong	18	2
	Punakha	Goenshari	18	2
		Lingmukha	18	2
	Trongsa	Draagteng	13	1
	Sub-Total	141	14	

Categories of SAc Tools	Dzongkhag	Gewog	Frequency	Percent	
No Social Accountability Tools (No SAc Tools)	Chhukha	Bjagchhog	18	2	
		Darla	19	2	
	Dagana	Karna	17	2	
		Tsangkha	17	2	
		Tsenda-Gang	21	2	
	Gasa	Khatoed	19	2	
	Haa	Kar-tshog	18	2	
		Uesu	20	2	
	Lhuentse	Gangzur	13	1	
		Maenbi	2	0	
		Maedtsho	2	0	
	Monggar	Tsaenkar	19	2	
		Chagsakhar	20	2	
		Ngatshang	19	2	
		Thang-Rong	18	2	
		Saling	11	1	
		Monggar	9	1	
	Pema Gatshel	Nanong	13	1	
		Shumar	15	1	
		Zobel	14	1	
		Chhoekhorling	1	0	
	Thimphu	Chang	19	2	
	Trashigang	Shongphu	1	0	
		Kanglung	17	2	
		Radhi	15	1	
		Khaling	14	1	
		Lumang	20	2	
	Trashy Yangtse	Yangtse	20	2	
		Khamdang	15	1	
	Trongsa	Tangsibji	13	1	
	Wangdue Phodrang	Bjenag	16	2	
		Theedtsho	14	1	
		Gangteng	5	0	
		Phobji	7	1	
		Sub-Total		481	47
		Total		1033	100

Note. Source (SA Piloted n=73; Revised SAc n=152; CSC-BTI n=186; CEP n=141; and No SAc n=481 , SAc 2022)

Annexure 3 Demographic Profile of the respondents by categories of SAc Tools

Categories of Social Accountability Tools										
Variable	Social Audit (Piloted)		Revised SAc		CSC-BTI		CEP		No SAc	
	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent	Frequency	Percent
Sex										
Male	43	59	109	72	125	67	89	63	294	61
Female	30	41	43	28	61	33	52	37	187	39
Total	73	100	152	100	186	100	141	100	481	100
Education Level										
Post Graduate	1	1	2	1	2	1	0	0	3	1
Graduate	8	11	14	9	19	10	11	8	38	8
Diploma/ Certificate	5	7	3	2	18	10	5	4	28	6
Higher Secondary School	14	19	15	10	32	17	20	14	73	15
Middle Secondary School	10	14	33	22	27	15	13	9	57	12
Lower Secondary School	4	5	13	9	7	4	7	5	25	5
Primary School	11	15	30	20	27	15	19	13	71	15
Functionally literate (read, write and understand)	5	7	7	5	12	6	15	11	31	6
No education	13	18	34	22	41	22	51	36	146	30
Others	2	3	1	1	1	1	0	0	9	2
Total	73	100	152	100	186	100	141	100	481	100
Occupation										
Farmer	25	34	61	40	72	39	75	53	181	38
Business	12	16	9	6	7	4	10	7	50	10
Civil Servants	12	16	18	12	55	30	23	16	90	19
Corporate employees	1	1	0	0	0	0	0	0	3	1
Private employees	1	1	2	1	5	3	1	1	6	1
Elected members	21	29	57	38	47	25	31	22	139	29
Others	1	1	5	3	0	0	1	1	12	2
Total	73	100	152	100	186	100	141	100	481	100
Age Range (Years)										
19-28	7	10	18	12	21	11	16	11	57	12
29-37	28	38	37	24	53	28	38	27	147	31
38-47	18	25	44	29	50	27	38	27	127	26
48-57	13	18	25	16	38	20	23	16	77	16
58-67	7	10	21	14	13	7	16	11	50	10

68-77	0	0	6	4	11	6	8	6	20	4
78 & above	0	0	1	1	0	0	2	1	3	1
Total	73	100	152	100	186	100	141	100	481	100

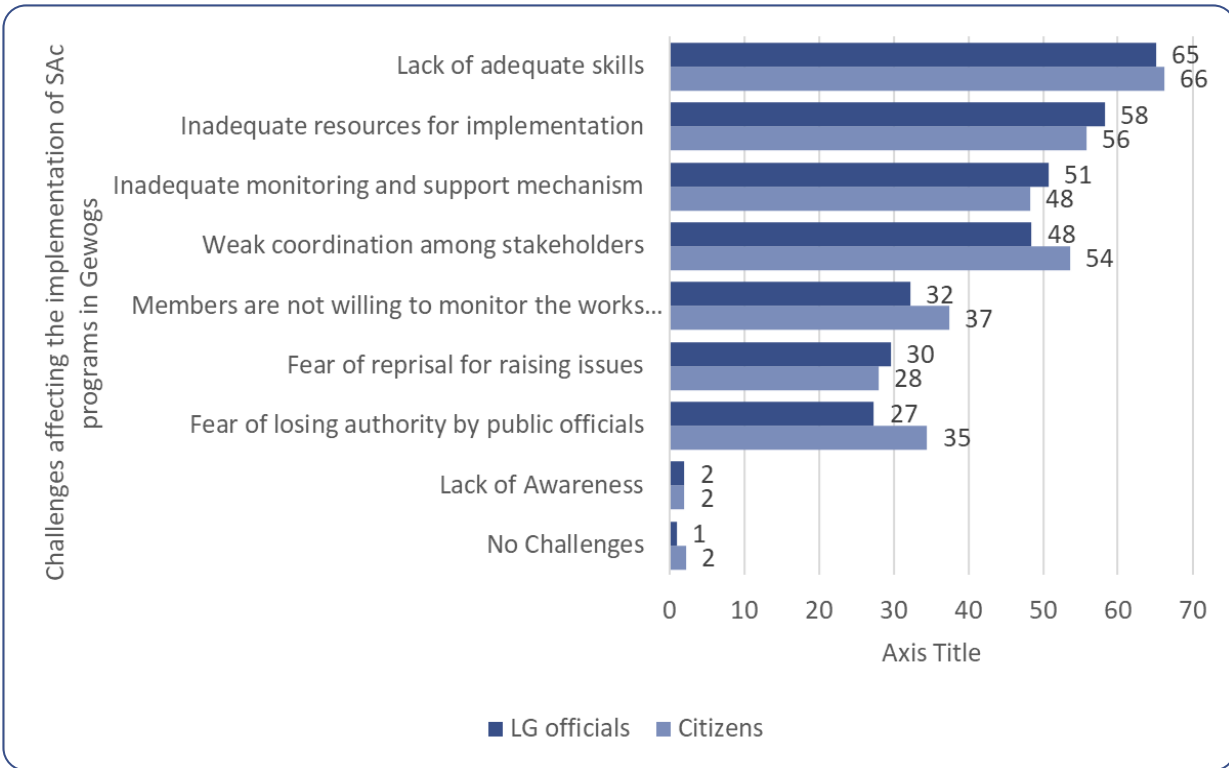
Note. Source (SA Piloted n=73; Revised SAc n=152; CSC-BTI n=186; CEP n=141; and No SAc n=481 , SAc 2022)

Annexure 4 Level of Understanding on Types of Social Accountability Tools by Local Government officials and Citizens

Types of Social Accountability Tools	Category	Level of Understanding of the SAc Tools (Percent)				
		Good	Fair	Poor	Do not Know at all	Total
Community Score Card	Local Government officials	34	19	15	33	100
	Citizens	9	9	16	66	100
Citizens Report Card	Local Government officials	34	21	16	29	100
	Citizens	11	11	17	61	100
Budget Analysis and Advocacy	Local Government officials	69	16	9	7	100
	Citizens	21	19	22	38	100
Social Audit	Local Government officials	64	18	9	9	100
	Citizens	21	15	21	42	100
Zomdu Protocol	Local Government officials	83	12	3	1	100
	Citizens	62	17	10	11	100
Grievance Redressal Mechanism	Local Government officials	66	20	9	5	100
	Citizens	35	19	22	25	100
Community Monitoring and Assessment Committee	Local Government officials	74	16	6	4	100
	Citizens	29	18	21	32	100
Proactive Information Disclosure	Local Government officials	74	15	7	4	100
	Citizens	34	20	21	24	100
Community Engagement Platform	Local Government officials	76	11	7	6	100
	Citizens	33	16	20	31	100
Purpose of Social Accountability	Local Government officials	67	26	4	3	100
	Citizens	26	26	16	32	100

Note. Source (n=1033, SAc 2021)

Annexure 5 Challenges affecting the implementation of SAc programs in *Gewogs* LG officials and citizens



Note. Source (n=1033, SAc 2021)