



Local Social Accountability Guide

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Table of Content

I. Introduction:	3
II. Justifications for Preparing the Guide:	4
III. Parties Involved in the Guide:	5
IV. Forms and Definitions of Accountability:	10
V. The Advantages of Adopting Social Accountability at the Local Level:.....	15
VI. Accountability in Tunisian Law:	16
VII. Areas for the Adoption of Accountability Mechanisms:	19
VIII. Mechanisms of Social Accountability:	20
IX. Challenges and Recommendations:	33
X. Conclusion:	34

I. Introduction:

In the framework of working to consolidate governance and create an advanced and qualitative reality for transparent management, the need to spread the culture of social accountability has become a pressing matter. Indeed, it has become necessary to apply social accountability for its numerous roles that contribute to holding officials and decision makers accountable for their actions when exercising the powers assigned to them by law especially with the local, regional, and national management of public resources.

In recent years, the concept of accountability has become a major concern for civil society and one of the most important means through which to strengthen its participation in the management of public affairs, contribute in upgrading the quality of public facility services, and achieve greater prosperity to the communities in which it operates. Social accountability will provide different mechanisms and tools that will reduce corruption, enhance access to information, and support the media. It will also open pathways for lobbying, peaceful demonstrations, community dialogue, and interactions with advocacy campaigns as it is linked to civil rights-based development.

In the 27 January 2014 Constitution, the legislative power sought to lay the foundations of local authority in order to adopt decentralization. The constitution's seventh title is dedicated to this matter due to its importance and its direct association with citizens when it comes to collaborative democracy and local development. As part of the focus on local governance, Code of Local Communities was enacted, which includes a careful organization of collaborative democracy mechanisms and social accountability.

Tunisia, like other Arab countries, has witnessed movements of civil society components to promote awareness and the culture of governance. The Maghreb Institute for Sustainable

Development, with the support of the Open Society Foundation, has contributed to enshrining community accountability as one of the tools of governance by strengthening rights holders' capacity-building, especially young people and activists of both sexes, in practicing community accountability as well as engaging with local authority figures to promote democracy. This will be achieved through organizing training courses with youth groups and municipalities in the states of Manouba and Bizerte as a prototype model to later generalize for the rest of the parties. This process aims to establish an integration of roles between citizens and municipalities in order to achieve reform and raise the degree of participation, transparency, accountability, and respect for the principles of equality, justice, and legitimacy, thus reducing the scourge of corruption and its effects on the establishment of governance.

II. Justifications for Preparing the Guide:

In light of the current reality of sharp disagreements and poor stability in municipal councils which has had a negative impact on the citizens' confidence in them and their ability to respond to their demands, it has become urgent to consider establishing assessment mechanisms and local services, and ensure their quality in order to rebuild trust between residents and local officials.

This guide is the result of persistent and ongoing work initiated by the Maghreb Institute for Sustainable Development to actuate community accountability mechanisms and promote collaborative democracy in the states of Manouba and Bizerte. Several workshops with young leaders, representatives of associations, civil activists, bloggers, and journalists were organized and they managed to reach decision makers such as mayors, municipal councilors, members of the municipal administration and the security authority, as well as regional authorities.

III. Parties Involved in the Guide:

This guide is addressed to all local stakeholders, including municipalities, components of civil society, and citizens, especially those interested in transparency, partnership, and accountability.

1. Preliminary Training Workshops for the Preparation of the Guide:

a. Workshop to Introduce the Project to Implement Community Accountability at the Local Level:

As part of the activities of the Maghreb Institute for Sustainable Development, on 19 December 2020, a workshop was organized with young leaders and associations in Manouba state to introduce the local community accountability project and its numerous facets (the financial partner, the goals, the implementation stages, the stakeholders), and to stress the needs of civil society youth and enhance their participation in community accountability by introducing concepts of community accountability and collaborative democracy as well as the actors involved in the exercise of accountability.

The role of civil society in establishing accountability has been detailed as such:

- Oversight role: Tracking and evaluating the performance of authority figures in order to enhance transparency, combating corruption, identifying citizens' priorities, communicating the voice of rights holders to the decision makers through advocacy activities, lobbying the authorities to abide by the rules of good governance, influencing policy-making, and developing the quality of services.
- Awareness role: based on raising the awareness of citizens when it comes to the importance of their participation in public life.

A second workshop revolving around the same topics was organized in Bizerte and the participants focused on the importance of enshrining access to information especially through the recording and publication of meeting minutes between the municipality and civil society, and the coordination of organized association work that serves as a governing structure for their efforts towards the completion of various projects of common interest. The workshop also emphasized the importance of associations being free and independent in their organization of activities as well as the need to for different state-level associations to network in order to share experience and benefit from each other.

b. Workshop Project to Devote Community Accountability and Develop Services in a Collaborative Manner with Young People:

In order to ensure the quality and efficiency of training courses, a training workshop was held on 27 December 2020 for the decision makers of six municipalities from Manouba state (Denden, Douar Hicher, Mornaguia, Jdida, Tebourba, and Manouba) and three municipalities from Bizerte (Tinja, Joumin, and North Bizerte) as well as a number of delegates from the two states. The project to establish community accountability in Bizerte and Manouba was introduced and authority figures were urged to engage in the process of community accountability and to look for ways to develop the performance of municipalities in cooperation with young people.

The Institute organized two workshops for young leaders of civil activism, associations representatives, bloggers, and journalists on 20 February 2021 at its headquarters in Manouba and on 21 February 2021 in Bizerte to discuss community accountability mechanisms and how they are employed in local affairs. The first workshop discussed creating a sports stadium, a

municipal market, a green zone, and promoting communication between the municipality and the citizens, while the second one discussed creating a sports stadium, enabling people with disabilities to access services, and waste disposal.

c. The Right to Access Information Workshop:

To further consolidate accountability and strengthen its working methods, on 27 February 2021 in Manouba and on 28 February 2021 in Bizerte, the institute organized another two workshops for young leaders of civil activism, representatives of associations, bloggers, and journalists, to train them on the right to access information as a means of establishing accountability as it enables individuals to gather information, scrutinize it, verify it, and follow up on officials' decisions.

d. Workshop of the Legal Framework of Associations:

In order to work to understand the various issues related to community accountability, the Maghreb Institute organized two training workshops on the legal framework of associations during which it presented the role of associations and introduced the legal framework of associations in Tunisia. The first workshop was organized on 6 March 2021 in Manouba and the second on 7 March 2021 in Bizerte. The focus was on the role associations play in raising awareness and framing citizens as well as their role in supervising, guiding, and correcting officials and decision makers. Since associations cannot replace the role of state institutions in finding solutions, they must play the role of mediator between the people and the state.

e. Virtual Talk Café on Decision-Making:

On 29 May 2021, a virtual dialogue café was organized for young women and young men from Manouba and Bizerte. The discussion revolved around several issues including the concept of decision-making in Tunisia and the development it witnessed in light of political conflicts and partisan quotas, the problem of its actual implementation especially in light of the continuing fear of dictatorship over the decision-making process aimed to modernize the Tunisian democratic experience, and the lack of knowledge and participation of parties in the process of decision-making as some participants stressed that the latter must emanate from the group and reflect collective and genuine political will.

f. Virtual Talk Café on Community Accountability Mechanisms:

On 8 August 2021, the Maghreb Institute for Sustainable Development organized a virtual dialogue café for young women and young men from Manouba and Bizerte on community accountability mechanisms with a debate on Chapter/Article 80 of the Tunisian Constitution and the importance of implementing it to achieve collaborative democracy. The opinions of the participants' views varied from the need to achieve citizen participation in municipal work, to censor officials and adopt various accountability mechanisms, including the citizen regulation mechanisms, the system of petitions and complaints, and the Community Report Card.

g. Workshop on the Citizen Report Card:

In order to train young leaders to work on the mechanisms of accountability, a workshop on the Citizen Report Card was organized on 8 September 2021 for the youth of Manouba. The definition of the Citizen Report Card as an effective tool used to collect data on the services provided by

public and private institutions in terms of quality and efficiency and their ability to provide these services efficiently was addressed from the point of view of the beneficiaries.

h. Workshop on Planning and Preparation for Awareness Campaigns within the Framework of Community Accountability:

The Maghreb Institute for Sustainable Development organized two training workshops on the planning and preparation of community accountability campaigns, the first workshop was for the benefit of Douar Hicher's youth on 17 September 2021, and the second workshop on 18 September 2021 was for the youth of Bizerte. Practical exercises were adopted to identify both accountable actors and the field of accountability in order to train young people on the process of identifying issues, knowing the responsibility and functions of each municipal member, introducing community initiative on accountability, and paying attention to the good specifications of these initiatives, the most important of which is visual and verbal communication, collective participation, and sustainability.

i. Virtual Café on Young People's Expectations Regarding Community Accountability:

On 1 October 2021, the Maghreb Institute for Sustainable Development organized a virtual dialogue café bringing together the youth of Douar Hicher and the youth of Bizerte during which they discussed community accountability's mechanisms and tools, the importance of collaborative democracy, and the municipality's response to the idea of accountability.

j. The Workshop for the Drafting of the Citizen's Charter:

On 8, 9, and 10 October 2021, the Maghreb Institute organized seminars and workshops on the preparation of the Citizen's Charter for members of municipal councils, civil society components,

and the youth from Manouba and Bizerte in order to resolve the problem of communication between the two parties and prepare a summarizing document for the needs of each region. The event concluded on the third day during which both parties agreed on the terms of the Citizen's Charter's final form.

k. Workshop on participatory Budget:

To enrich the knowledge of members of municipal councils, members of civil society, and the youth in Manouba and Bizerte on the concept of participatory budget, a training workshop was organized on 22, 23, and 24 October 2021. It addressed the concept of local governance and its historical contexts and the legal framework for partnership between the citizen and the municipal council when it comes to preparing a participatory budget and the guarantees that allow civil society to contribute to said budget at the level of implementation and evaluation.

IV. Forms and Definitions of Accountability:

Forms of Accountability: Accountability has been defined through the experiences of democratic systems in numerous ways and it usually takes one of the following forms:

Traditional Accountability:

1. Accountability at the Political Level:

Political accountability is one of the oldest forms of accountability in democratic systems. It means that the political official is subject to oversight and accountability for his or her political choices and their consequences. It has several forms, most notably the accountability of the legislative and executive powers through hearing sessions requesting the Parliament to discuss financial laws each

year or through special committees to hold the government accountable regarding dossiers such as the Aamdoun incident or the shooting in Siliana.

a. Accountability at the Administrative Level:

This type is mainly the supervisor's accountability of the subordinate, i.e., the highest official in the career ladder is held accountable for the lower-ranking officials. Accountability is based on respecting instructions and enforcing legal or disciplinary accountability for violators.

b. Legal and Judicial Accountability:

Accountability can take a legal or judicial form and be exercised by the specialized judicial bodies who would examine the legality of decisions taken by legal representatives of public structures, similarly to the supervision the Accounting Court or the Administrative Court exercises on the legal conduct of local communities.

Modern Accountability:

a. Accountability at the social level:

In essence, it is the participation of citizens and civil society components in pursuing public affairs at the local, regional, and national levels, and holding decision makers accountable for their decisions and their consequences.

This type of accountability is particularly important because it relates to the participation of citizens in the regulation of officials, the citizen plays the role of the first guarantor of the commitment of decision makers to take responsibility for their decisions.

We emphasize that social accountability, transparency, and civic participation are the principles on which good governance is based, mechanisms for their implementation are accomplished by "exercising power in a way that respects the dignity, rights, and duties of all citizens".

b. Defining accountability at the local level:

Accountability can be defined at the local level as: "a set of institutions, mechanisms and paths that allow citizens and citizen groups to express their interests and needs, and resolve their differences by exercising their rights and duties at the local level."

Accountability at the local level is essential to build an effective democracy that complements representative democracy — which assumes that citizens choose their representatives and are fully authorized to make the decisions they see fit — and to pass on to collaborative governance while ensuring the ability to hold elected officials accountable.

Governance requires social accountability of decision makers and it is necessary to work to create broad popular representation and effective civil participation. But there is no room for civil participation without maintaining equality between citizens in accessing information on public interests that they would want to defend accurately and in a timely manner, in clearer words without realizing the principle of transparency.

The interrelated relationship between the principles of transparency, participation, and social accountability is therefore illustrated in order to raise the banner of governance. In this context, the totality of the concepts adjacent to accountability may be defined as follows:

Transparency: It is one of the foundations of governance that opens the way for citizens to have equal access to accurate information that allows them to exercise accountability for decision makers and preserve their interests.

Transparency through the right to access information is guaranteed under Chapter 32 of the Constitution and Law No. 22 of 2016, which regulates the right to access information and ensures that "the principles of transparency and accountability are strengthened, particularly with regard to the public facility".

Local governance requires the implementation of the principle of transparency through providing citizens with access to information that supply them with the means of effective and clear participation as well as accountability of local decision makers when it comes to local affairs and the various decisions being made.

Chapter 75 of the Journal of Local Communities regulated the principles of the operation of public utilities and its words were explicit in this context, requiring that:

"The operation of all local public facilities is based on the following principles and rules:

- Equality between its users and contractors.
- Continuity of services.
- Adaptability
- Sustainable development.
- Transparency
- Accountability
- Neutrality
- Integrity

- Efficiency and the preservation of public money.
- Open governance.

Participatory Democracy: It is a set of tools and mechanisms aimed at engaging citizens in the development, implementation, and follow-up of public policies and the monitoring of administrative management and financial conduct. Participation includes components of civil society and various media and social networks. Participation is crystallized through several mechanisms, from media to consultation and from consultation to direct decision-making.

"Local communities adopt collaborative democracy mechanisms and open governance principles to ensure a broader contribution of citizens and civil society to the preparation and follow-up of development programs and urban development plans in accordance with the law."

It is worthy to note that the Tunisian legislator has worked to enshrine participatory democracy within the framework of the local authority. Some mechanisms of participatory democracy have been included at the heart of the Code of Local Communities. Indeed, chapter 29 of the code suggests that an order should be issued to enact a model system of participatory democracy for development programs and urban development plans.

Social Accountability:

The World Bank defines social accountability as follows: "Accountability refers to the wide range of actions and mechanisms that citizens can use to hold the state accountable. Accountability requires the obligation and responsibility of those who submit to various requests for clarification, explanation, and justification for their decisions and choices."

In summary, social accountability is based on the participation of citizens, civil society and the public community and their demand for national, regional, and local decision makers to provide justification for the work done, the actions related to the operation of public facilities, and their commitment to listen to accountability, accept criticism, and bear the results of their actions.

V. The Advantages of Adopting Social Accountability at the Local Level:

1. Adopting Good Governance:

Acknowledging the good performance of officials in order to improve it.

Including citizens in decision-making at the local level.

Building trust between the citizens and the officials through continuous communication.

2. Improving the Effectiveness of Provided Services and Developing Management Methods to Ensure Efficiency:

Reducing the gap between the expectations of citizens regarding local services and the decision-makers' views regarding the services they provide.

Establishing cooperation through the exchange of views between service providers and recipients, to facilitate the assessment and the improvement of services.

3. Building a Climate of Trust, Integration, and Mutual Responsibility Between Citizens and Decision Makers:

Ensuring greater transparency in the local decision-making process and avoiding obscurity by informing citizens about defects and obstacles, and including them in the goal to overcome them.

Ensuring effective citizen participation in local affairs to enhance confidence in made decisions.

Sharing responsibilities, organizing citizen-official partnerships, and sharing tasks within the framework of cooperation, coordination, and integration.

VI. Accountability in Tunisian Law:

Tunisian legislators worked to include accountability in the provisions of the 27 January 2014 constitution through:

- Chapter 15, which stipulates that the administration operates as a public facility in accordance with the rules of transparency, integrity, and accountability.
- Chapter 130, which established the Good Governance and Anti-Corruption Committee. One of its main tasks is to adopt the principles of governance in the management of public facilities.

The Code of Local Communities explicitly laid down the principle of accountability, and explained that the main objective of the magazine's creation was "to establish a system that promotes democratic governance, transparency, integrity, the active participation of citizens and civil society, and accountability."

Both the municipal administration and the municipal council are subject to the principle of accountability in the management of the public facility. "The municipal administration ensures service to residents in accordance with the principle of neutrality, equality, integrity, transparency, accountability, and the continuity of the public facility. Unwarranted delays in the delivery of services are considered a mistake that can rise to the level of failure which is subject to accountability in accordance with the law.

All types of public managements are subject to the principle of accountability whether they be communities, municipalities, entities, or territories.

Among the mechanisms and means included in the Code of Local Communities or similar codes we find:

1. Recording the Views and Questions of the Citizens and Civil Society and Providing them with Answers:

Chapter 30: The local community maintains a register containing the components of civil society concerned with local affairs. The local community also holds a special register reserved for the views and questions of citizens and civil society components and the answers that were provided. An electronic system can be adopted with the same record.

At the opening of each meeting of the Community Council, a summary of the observations and their conclusions are presented.

Order 401 of 2019 relates to the regulation of record-keeping procedures for the inhabitants, civil society, and web publishing.

2. Public Hearings:

Chapter 35: Municipal and regional councils can decide by a majority of their members to organize public meetings with the residents during which clarifications from the council and proposals from the residents are provided, especially before making the following decisions: Reviewing local parameters, concluding cooperation and partnership contracts, contributing to the establishment of public enterprises, establishing cooperation agreements with the central authorities, assigning another local community with community powers or accepting the powers of another local community, managing public property, local councils' decision, external partnerships agreements, funding of associations, and management of donations. The hearing can

also be organized when a reasoned application is filed by at least 5 percent of those registered in the municipal electoral register or in the district. In this case, the local community is required to organize the hearing no later than 30 days from the filing date of the application.

3. Joint Public Utilities Follow-up Committees:

Chapter 78: The community, at the request of civil society components, must set up a special committee that, together with members of the Council and the administration, must include civil society representatives, for the purpose of monitoring the functioning of public facilities without interfering in the operation.

4. Public Facilities Assessment Questionnaire:

Chapter 78: The community should inquire with users of a local public facility about the functioning of the facilities and the ways in which it is utilized through a drafted questionnaire whose results must be examined to take into account the principles of transparency, objectivity, and independence. The results of the questionnaire are published by all available means.

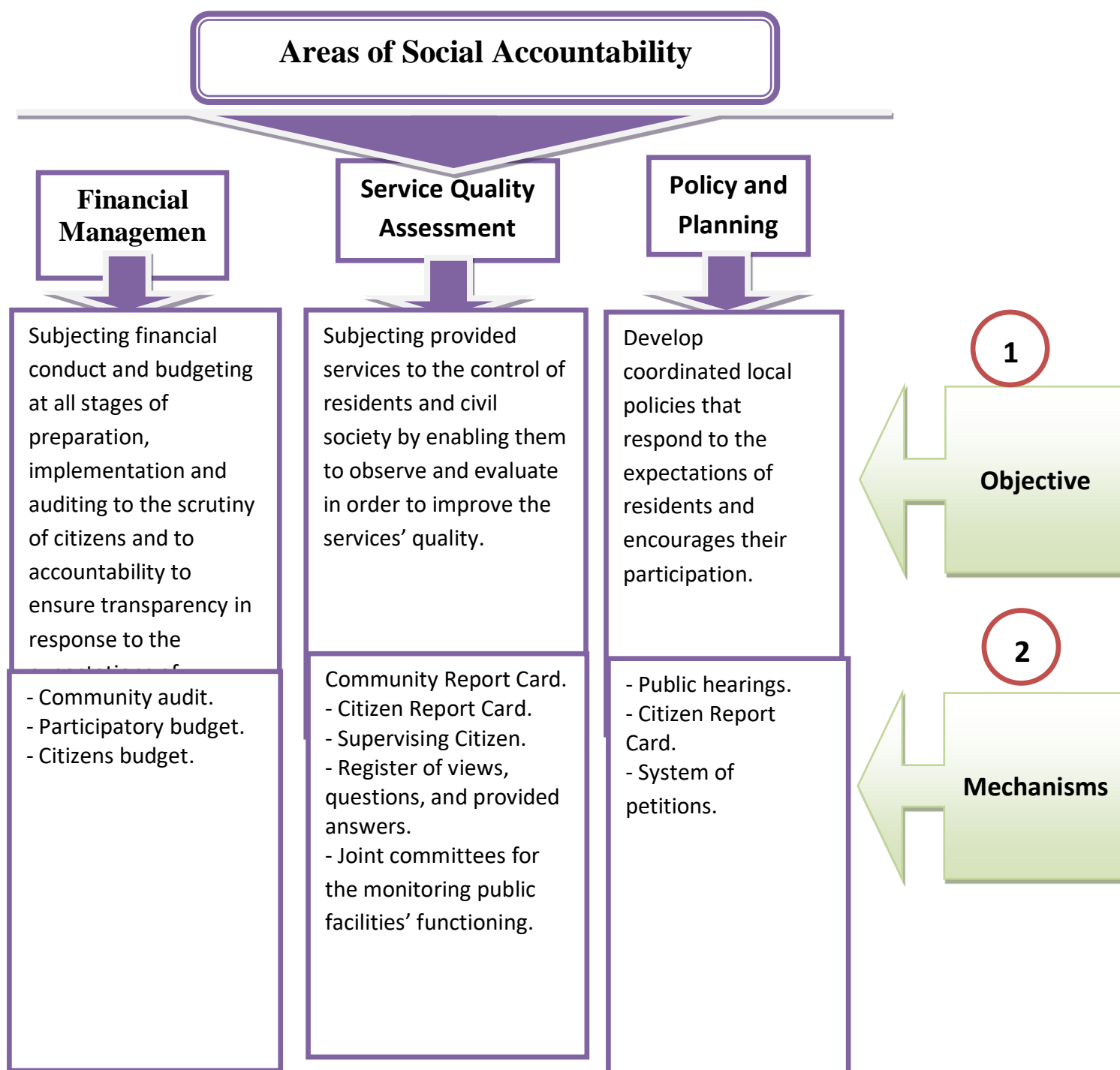
5. Supervising Citizen:

Government Order 1067 of 2018 dated 25 December 2018 relates to the completion of Order 982 of 1993 dated 3 May 1993, concerning the regulation of the general framework of the relationship between the administration and its clients.

6. Citizen's Charter:

Publication Issue 17 of 2019 dated 5 August 2019 on improving the quality of administrative services through the Citizen's Charter tool.

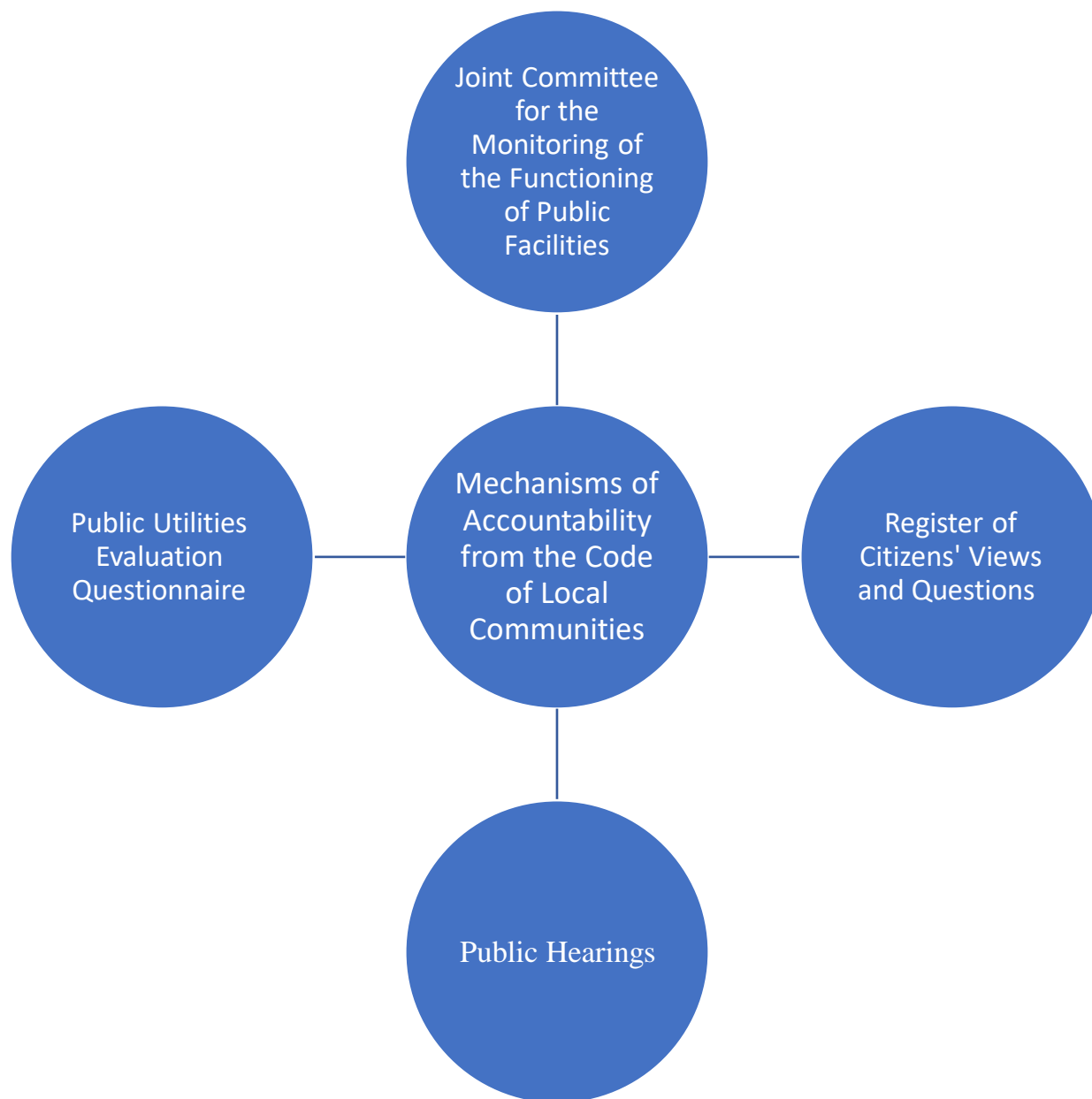
VII. Areas for the Adoption of Accountability Mechanisms:



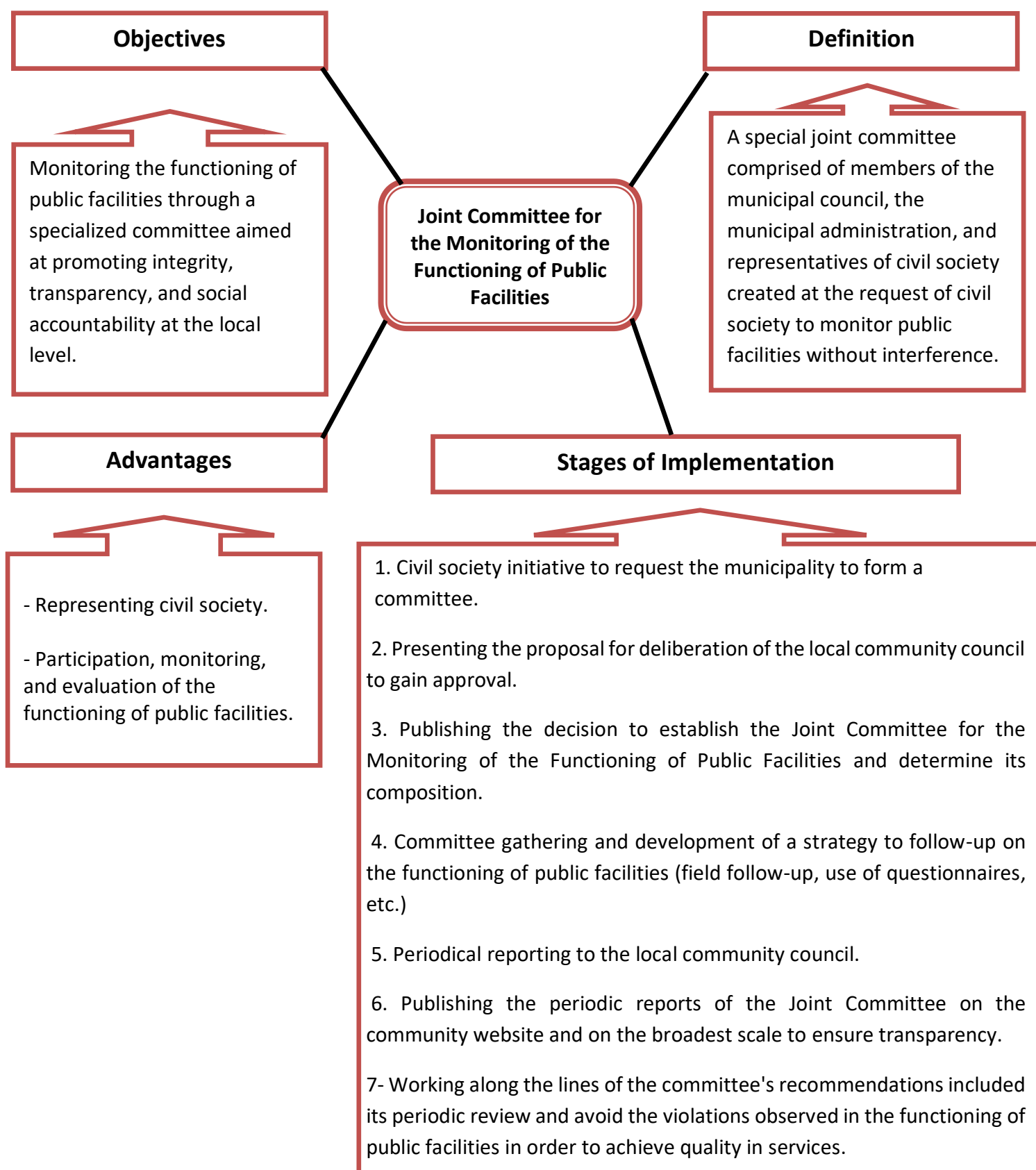
VIII. Mechanisms of Social Accountability:

There are three types of social accountability mechanisms:

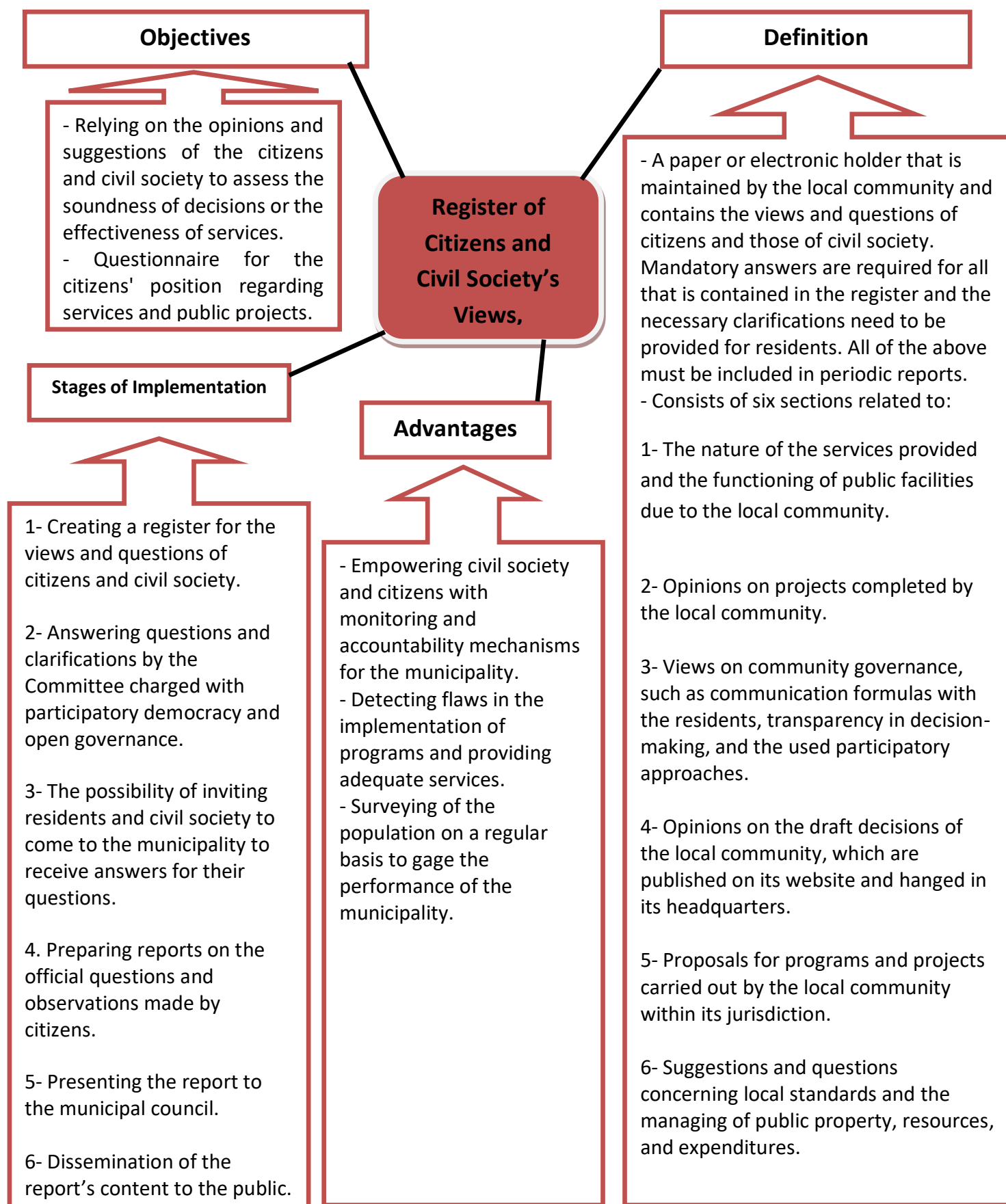
1. Social Accountability Mechanisms Organized by the Code of Local Communities:



a. Joint Committee for the Monitoring of the Functioning of Public Facilities:



b. Register of Citizens and Civil Society's Views, Questions, and the Provided Answers:



c. Public hearings:

Public hearings are held at the behest of the municipal council at the behest of the residents and they aim to provide clarifications from the council and proposals from the citizens before decision-making in areas such as reviewing local landmarks, establishing cooperation and partnership contracts, contributing to the establishment of public facilities, etc.

- Holding the municipal council accountable for the decisions it intends to make.
- Consulting the residents on controversial and important topics.
- Receiving the reactions of the citizens about the municipal council's draft resolutions.
- Drafting resolutions in a collaborative manner.

- Establishing social accountability at the decision-planning stage.
- Reducing the gap between the decisions of the municipal councils and the expectations of residents.

- **Preparation Phase:**
 - Preparing the agenda for the public hearing.
 - Collecting information on the topics of the hearing.
 - Determining the date of the hearing and their location.
 - Preparing the public hearing and informing the residents and civil society of the time and place.
- **Implementation Phase:**
 - Explain the purpose of the hearing and provide information on the topic to the attendees.
 - Receiving the proposals of the citizens and civil society.
- **Report Preparation Phase:**
 - Drafting the minutes of the public hearing and including the citizen recommendations.
 - Publication of the report.

Definition

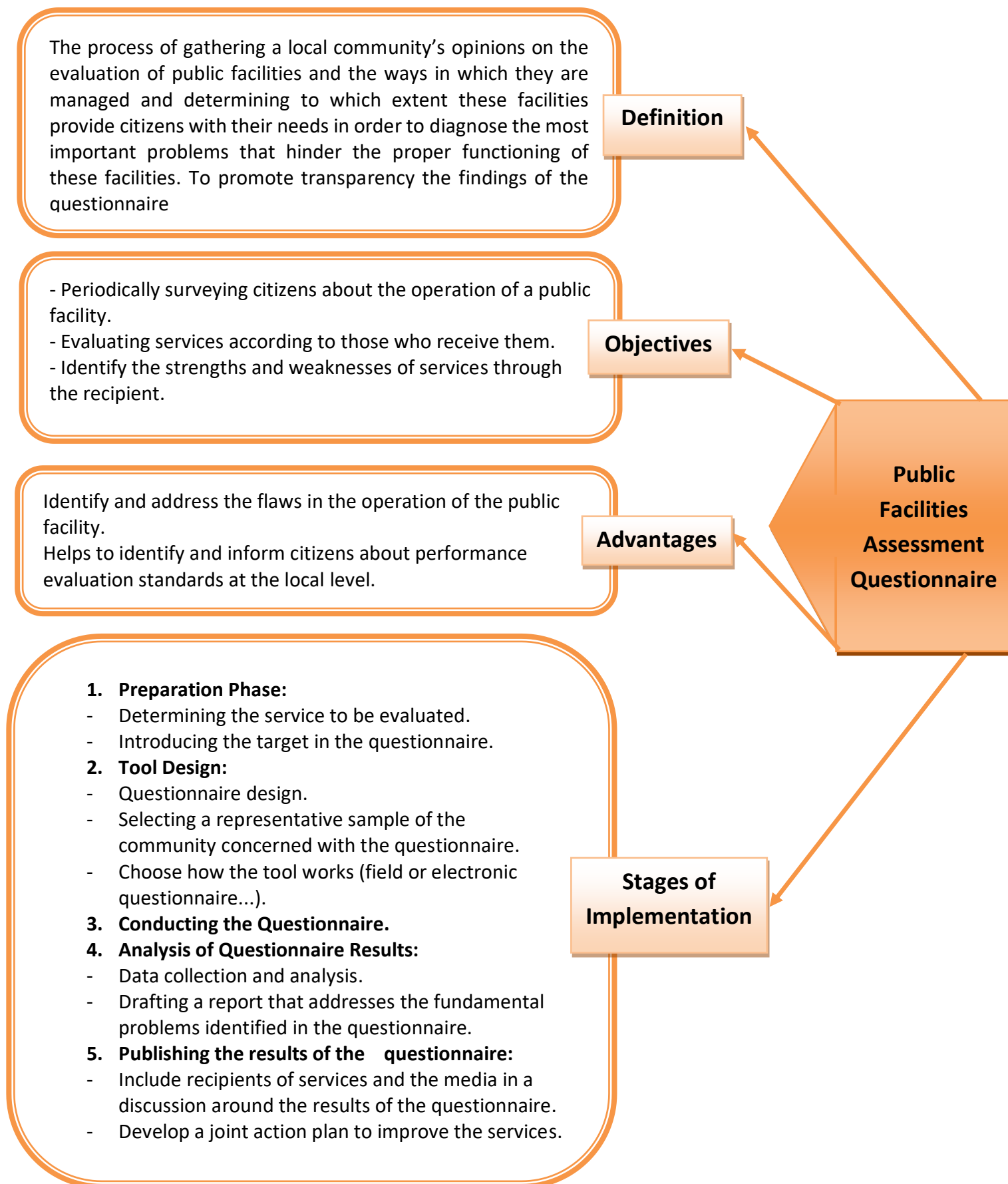
Objectives

Advantages

Stages of
Implementation

**Public
Hearings**

d. Public Facilities Assessment Questionnaire:



2. Social Accountability Mechanisms Organized by Special Texts:

a. Citizen's Charter:

Stages of Implementation

1. Preparation Stage:

- Creating a team that will draft the document and which includes the department's staff, elected representative, and civil society representatives.

2. Second Stage:

- Formulating the first draft.
- Presenting the draft to all participants to receive their opinions and observations and to introduce the necessary revisions.
- Publishing the draft in its original form as well as its amended form with the proposed amendments.

3. Third Stage:

- Submitting the draft for the approval of the elected council.

4. Fourth Stage:

- Informing the participants of the ratification of the Charter and publishing it on the official website and social media as well as displaying within the headquarter of the concerned structure.

5. Fifth Stage:

- Organizing awareness campaigns for service recipients around their rights and the need to follow up and evaluate the work of the Charter.

6. Sixth Stage - Follow-up and Evaluation:

- Conducting a participatory evaluation process once every three months or once every six months with a minimum of once a year, depending on the nature of the obligations.
- Reporting to the Head of the committee on the results of the evaluation.
- Disseminating the results of the assessment to the public through the web site of the structure and social media.
- Taking into account the observations and comments made by the public.

Definition

- Organized by government order 1067 of 2018 dated 25 December 2018 concerning the completion of order 982 of 1993 dated 3 May 1993 concerning the regulation of the general framework of the relationship between the administration and its clients.
- A written moral obligation formulated in a collaborative capacity between service providers and recipients, aimed to ensure providers' commitment to improving certain services while establishing specific objective quantitative criteria. The Charter empowers service recipients to question decision makers about the extent to which they have been committed to the charter through periodic assessments or through including a complaints and petitions system as a means of grievance in the event of a breach of the Charter.

Advantages

- Ensuring that the structure is open to social accountability.
- Ensuring the effectiveness of public institutions based on the evaluation of controlled criteria.
- Creating a more professional working environment and improving the quality of provided services.

Objectives

- Establishing social accountability by setting the standards through which services can be assessed.
- Improving the quality of the provided services.

b. Supervising Citizen:

Objectives

Improving the quality of services for citizens.

Stages of Implementation

- 1. Select the service to be evaluated.**
- 2. Study the service delivery process:**
 - The process of providing the service needs to be monitored from reception to the last stages of service delivery.
- 3. Identifying measurement indicators:**
 - Indicators need to be identified in order to guide the supervising citizen through his or her task to avoid bias and errors. In essence, setting standards to formulate an objective and accurate report.
- 4. Supervising Citizen's Choice:**
 - The person to undertake this task must be chosen carefully and must be agreed upon by all the participants from civil society and target structure. They must also possess the technical knowledge of the service to be evaluated.
- 5. Carrying out the monitoring process:**
 - The monitoring process proceeds according to a planned situation to be followed by the supervising citizen.
- 6. Preparing the monitoring report and presenting it to the relevant structure:**
 - A report containing all the observations made by the supervising citizen is drafted and presented to stakeholders to examine the problems raised in the report and to discuss ways to solve them.
- 7. Developing a joint plan of action to improve services:**
 - It is possible to agree on the establishment of a joint committee between the municipal council and civil society to examine the reported observations, develop an action plan, and propose solutions such as training sessions. A periodic re-evaluation can be used to track the development of previously monitored services.

Definition

Utilizing a trained person or persons in complete secrecy to request a service in order to assess and evaluate the latter and formulate a detailed and objective report on his or her experience. Tools employed by a supervising citizen may vary depending on the service to be evaluated.

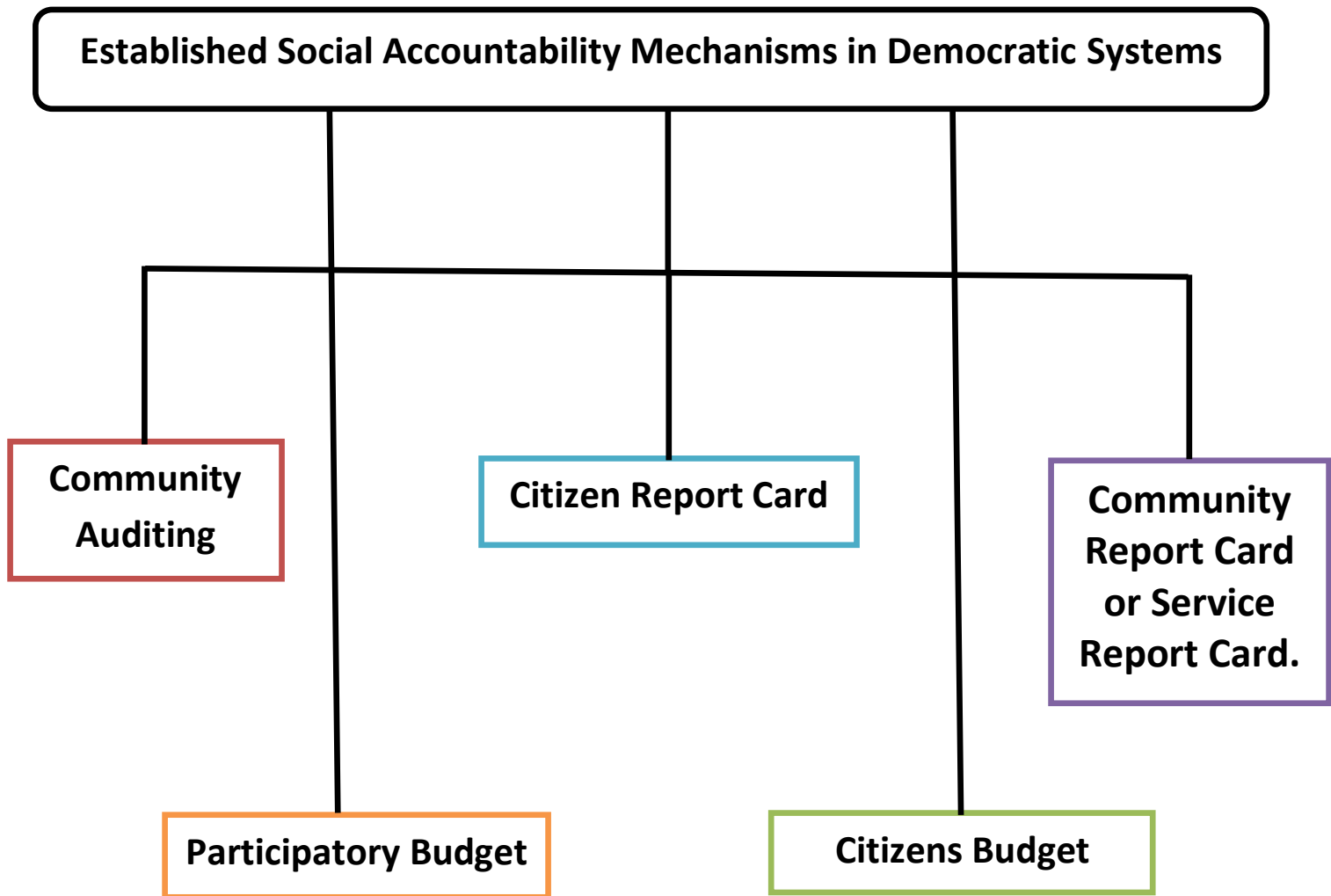
Organized by government order 147 dated 18 January 1993 and revised under order 1072 of 2016 dated 12 August 2016.

In accordance with the aforementioned order, the supervising citizen's team is collected from the central authority while most of the international experiences devoted to this mechanism as a tool of social accountability require that the supervising citizen be from the representatives of civil society or a citizen and work in coordination with the heads of the concerned structures

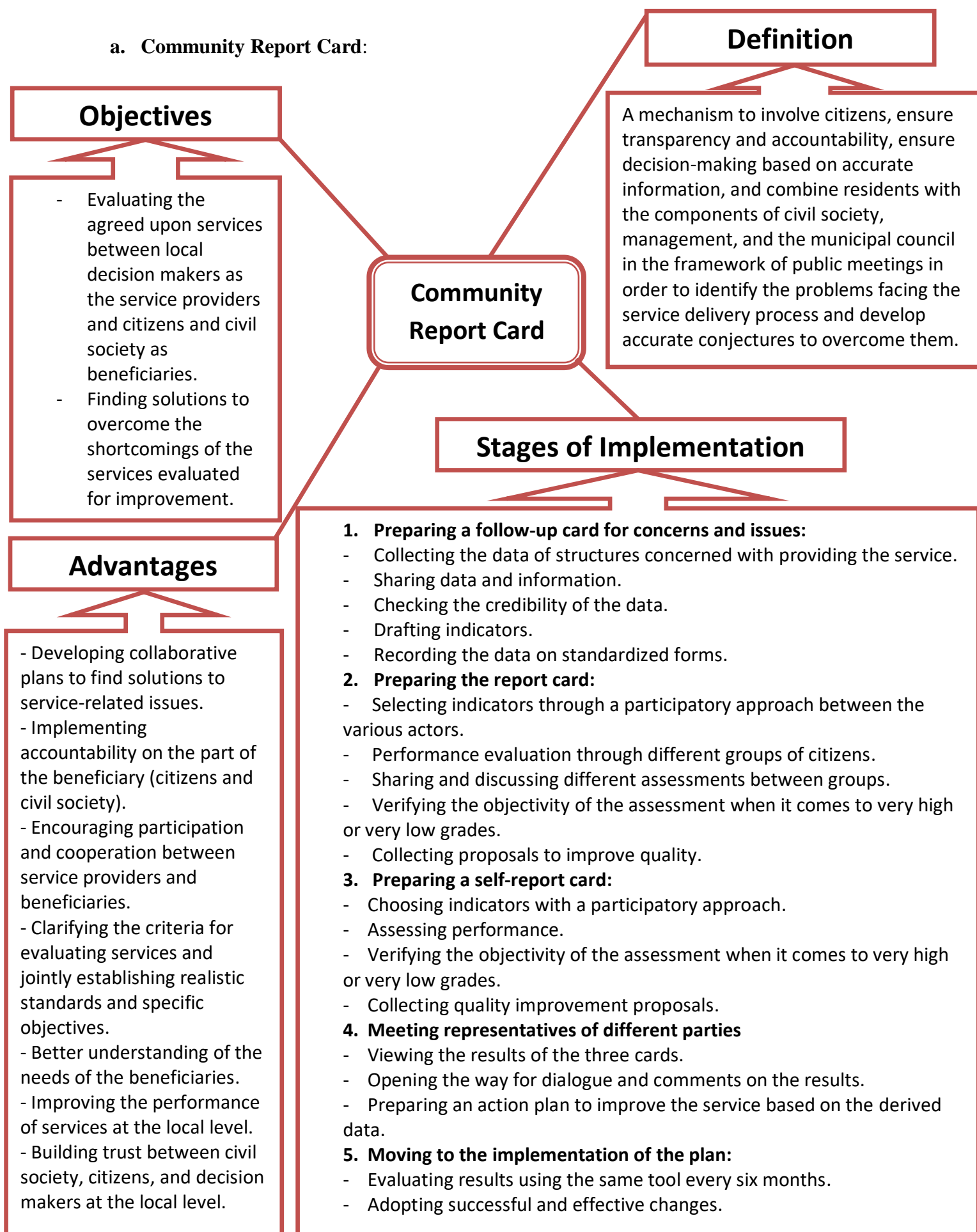
Advantages

- Improves the quality of provided services.
- The confidentiality of the process can provide objective and accurate assessments.
- Improves the image of the administration in the minds of citizens.
- Openness to criticism and improvement.

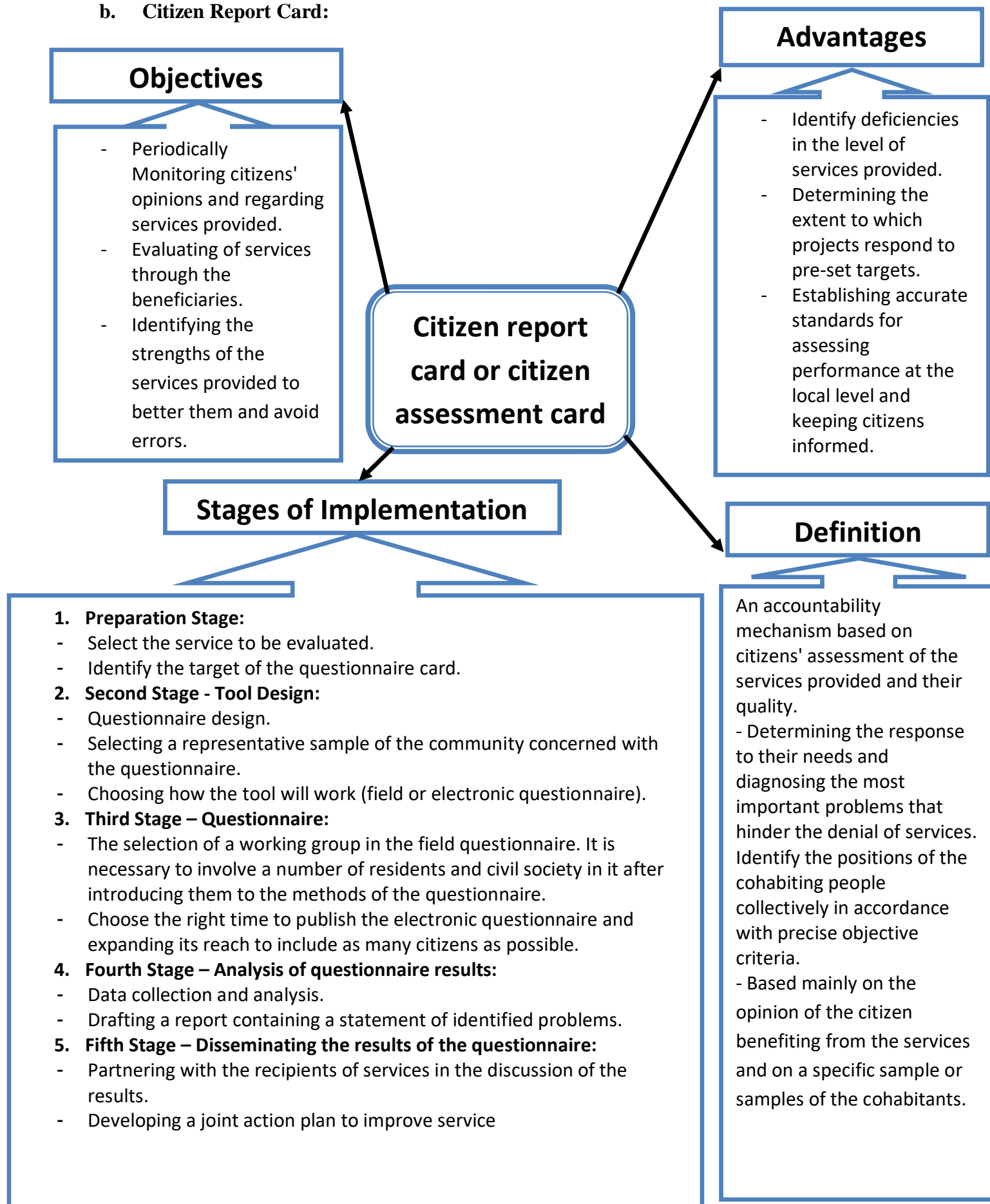
3. Established Social Accountability Mechanisms in Democratic Systems:



a. Community Report Card:



b. Citizen Report Card:



c. Citizen Report Card:

Objectives

- To ascertain the extent to which social objectives have been achieved by projects and programs for which resources have been allocated.
- Relying on the views of all involved participants to analyse the effectiveness of the project, service or program.
- Identifying the positions of citizens on the ways of decision making and the progress of projects.

Definition

- The process of collecting and analysing information and data on services, projects, and decisions by civil society, citizens, and service providers. Enable Service providers to evaluate based on accurate and specific factual data on performance and quality.

Community Audit

Stages of Implementation

- 1. Identify the objective of community audit, the time frame, and form a working group that will conduct the community evaluation.**
- 2. Determine the participants in the audit process.**
- 3. Collecting and analysing data and information related to the audit process:**
 - Training the group that will conduct the audit.
 - Verifying the accuracy and validity of the collected data.
- 4. Publishing the results of the community audit process:**
 - Organizing a public meeting to publicize the results of the audit to the largest number of concerned parties and noting their observations.
 - Drafting a report on the results of the audit based on the discussions between the participating entities.
 - Publishing the community audit report along with its recommendations.
 - Emphasizing the need to work with the recommendations and the need for a follow-up by civil society and the media through mobilization and advocacy campaigns.

Advantages

- Enabling civil society and citizens to have access to information related to decisions, projects, auditing, analysis, and evaluation.
- Detecting defects in the implementation of programs and projects accurately and in accordance with the exact criteria.
- Monitoring problems in the public sector, including misuse of public money, abuse of power or bureaucracy, and slow procedures.

d. Citizens Budget:

Citizen's budget

Objectives

- Enabling citizens to learn about the financial conduct of the local community and enhance transparency.
- Building a relationship of trust between the citizen and the officials.
- Enabling the citizen to know the real financial situation and the resources available to the local community and follow up on the methods of financial conduct.
- Partnering with the citizen and regarding his or her proposals in order to improve the quality of services.

Defintion

A simplified document for the draft budget presented to the municipal council or the approved budget. It includes the applied public financial trends and allows citizens to access the resources and expenses of the municipality and enables them to hold decision makers accountable for the allocated funds, how they spend them, and how they respond to the expectations of citizens. This method coincides with budget approval or before the draft budget is presented for deliberation and approval.

Stages of work

Stage 1:

- Consulting with citizens and components of civil society in the process of drafting the budget and determining its features and its content based on the proposals of the consulting participants.

Stage 2 - development of budget content in two phases:

- Setting the objectives to be achieved from the budget drawn up.
- Providing citizens with a simplified explanation of the methodology of budget formulation and the involved technical terms such as disposal and development expenditures, principal of debt, regular tax revenues, etc.
- Simplifying the parts of the budget offered for ratification or the approved budget through graphs and clear explanatory notes.

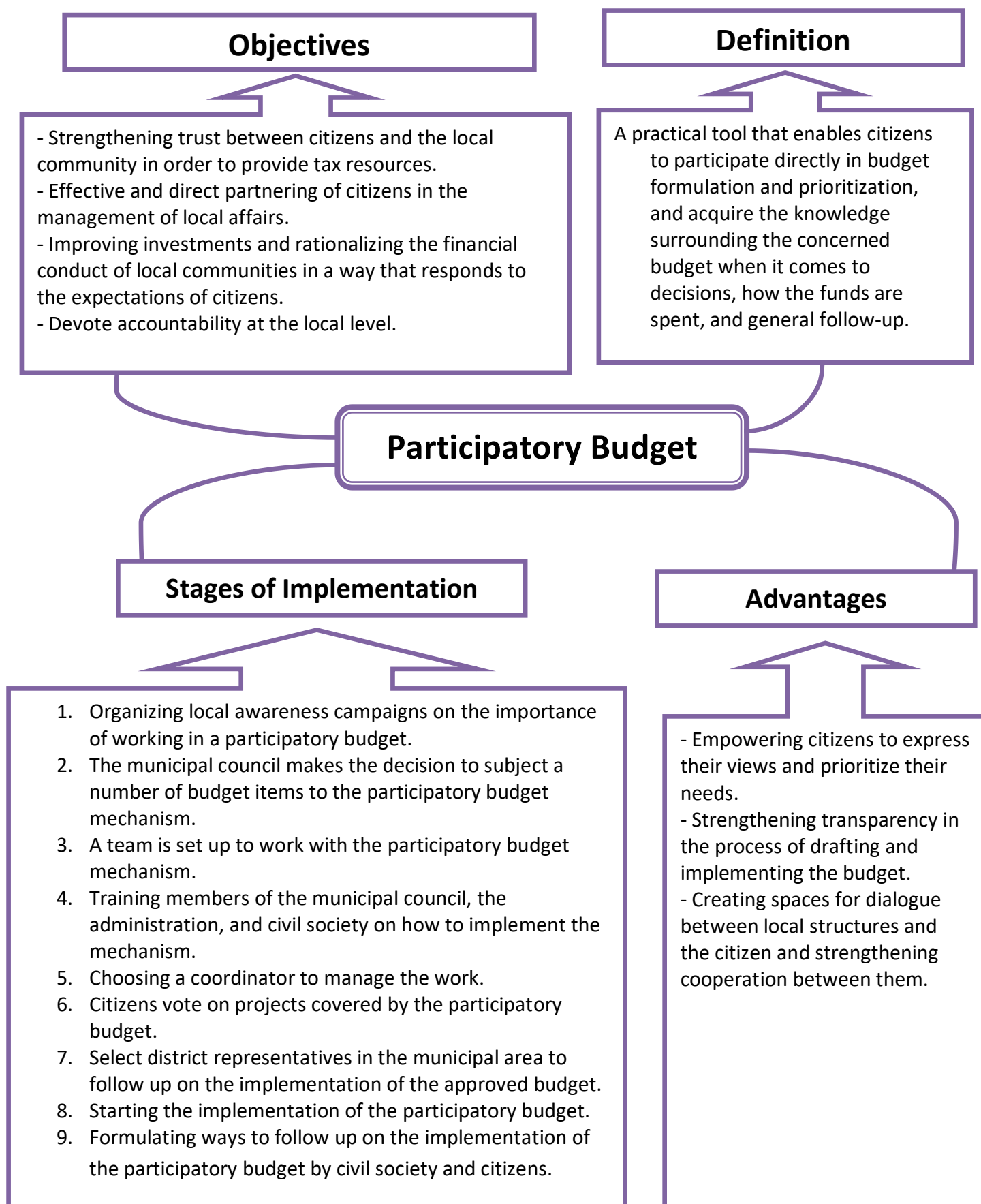
Stage 3 - Dissemination of the budget and raising awareness:

- Developing a communication plan to introduce the citizens budget and its objectives.
- Publishing the citizens budget on the official website of the local community and on social media to widely inform citizens.
- Organizing information meetings to introduce the mechanism and distribute it to citizens with the help of civil society components.

Advantages

- Expressing the community's commitment to citizens in relation to finances.
- Creating a participatory climate around setting local priorities based on available financial possibilities.
- Promoting citizen accountability through budgetary control.

e. Participatory Budget:



IX. Challenges and Recommendations:

To formulate an effective system that supports accountability, it is necessary to involve civil society in spreading a culture of accountability and urging officials to accept the implementation of accountability mechanisms as a fundamental principle of local governance and to be willingly engaged in participatory action. Achieving accountability objectives requires the following recommendations:

1. Launching a local initiative that reflects the community's will to introduce accountability mechanisms involving all relevant activists, members of civil society, citizens, and officials to ensure that the broadest possible sectors interact and engage in order to take their views and include their recommendations in plans and activities, thereby enhancing their desire to engage actively and participate in implementation, follow-up, and evaluation.
2. Focusing on events, activities and procedures that promote the principles of accountability and transparency to ensure a high quality of services and good financial conduct and management.
3. Adopting a comprehensive and lasting strategy at the local level, developing participatory plans, and establishing cooperation and partnership agreements between the various key players to ensure the proper and effective implementation of accountability mechanisms.
4. Subjecting the participatory projects to periodic and annual evaluation through consultative meetings and reviewing them in accordance with the needs of implementation and development.

5. Developing mechanisms that enable citizens to participate in decision-making and increase their capacity to supervise implementation as well as educate the public about the concepts of transparency and accountability and their applications in life.

X. Conclusion:

When community accountability at the local level becomes a vital requirement for improving the quality of life of cohabiting people, as well as for contributing to the process of community development and achieving greater well-being for society and citizens, it improves local government management systems by holding decision-makers accountable in order to ensure good governance, as well as improving the quality of provided public services, achieving the principle of equal opportunities, reducing the chances of widespread corruption, and ensuring the participation of citizens in policy-making, decision-making, and the follow-up process, which will reduce the level of gender-based exclusion and marginalization in its overall sense. The importance of community accountability has many aspects: strengthening governance, improving opportunities for community development through the optimal use of resources and conservation, and working to enshrine participatory management of local affairs. Responsibility becomes collective between officials, citizens, and components of civil society, and it is borne by all and benefits everyone. This ensures a greater and more effective level of citizen involvement in local issues and enables citizens to hold officials accountable, monitor public performance, and evaluate services in order to improve their quality.

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