

PUBLIC ACCOUNTABILITY, CORRUPTION CONTROL AND SERVICE DELIVERY: GOVERNANCE CHALLENGES AND FUTURE OPTIONS¹

M. Adil Khan²
And
Numayr Chowdhury³

“The concrete is concrete not because it is the particular of the general but because it is the product of many determinations, the unity of the universe” - Karl Marx, Grundrisse

1.0 Introduction

Public accountability pertains to the obligations of persons or entities entrusted with public resources to be answerable for the fiscal, managerial and program responsibilities that have been conferred on them, and to report to those that have conferred these responsibilities (INTOSAI).⁴ From this definition of public accountability it is clear that the public entities that utilize public resources have an obligation to account for the way these resources are allocated, used and the results these spending have achieved. In other words, the main objectives of all public accountability initiatives are to ensure that public money is spent most economically and efficiently, that there is minimum of wastage or theft and finally that public actually benefit from public finance.

In response to these accountability requirements of public sector spending, most governments have put in place various expenditure tracking and reporting systems and of these, the most important one happens to be the audit. The Supreme Audit Institutions (SAI) has been set up in most countries to conduct regular audit of public expenditure and report, where such arrangements exist, to the Public Accounts Committee (PAC) of the parliament for review and scrutiny of the veracity of such expenditure. The whole idea of SAI audit and reporting is to detect anomalies (if any) and by doing so, ensure cost-efficiency and integrity in public expenditure. Indirectly, the objective of SAI audit is also to curb malfeasance in public expenditure and thus ensure corruption free and a results-based outcome of public finance. However, in recent times it has been observed that in spite of increased budget of SAIs across the world, the impact on corruption control and service delivery tend to remain somewhat uneven. Based on the results of primary research done at the United Nations (UN) this paper argues that the capacity of audit to curb corruption and improve service delivery depends on a range of issues, some of which are outside the control of the SAIs themselves and these involve the overall socio-political governance environment within which audits are undertaken. Regardless of how well budgeted an SAI is and however technically competent its auditors are an unhelpful socio-political governance arrangement can easily stymie its capacity to access

¹ The views expressed in this papers are those of the authors and do not necessarily represent those either of the United Nations or the Member States it serves.

² M. Adil Khan is the Chief of Socio-economic Governance and Management Branch, Division for Public Administration and Development Management, United Nations Department of ESA

³ Numayr Chowdhury is a former Research Assistant to DESA’s Public Accountability Project. Mr. Chowdhury conducted the e-mail survey of Supreme Audit Institutions of 124 countries and carried out several quantitative analyses.

⁴ This International Organization of Supreme Audit Institutions (INTOSAI) has been extracted from Boncondin (2007)

required information, conduct objective analysis, report truthfully and most importantly, enforce compliance.

2.0 The UN Research on public accountability

By drawing lessons from a recent United Nations survey⁵, the paper examines the effectiveness of SAIs in relation to its impact on corruption and service delivery within the context of overall governance environment of a country. This is done to see whether differences in governance environment make any difference in audit effectiveness. The paper also highlights some emerging cases of collaborative or “participatory audit” that engages civil society organizations and/or Non-Government Organizations (NGOs) in the audit process and argues that such initiatives not only strengthens the formal processes of audit, but in some cases, seemed to have contributed to removal of a major governance related barrier that constrained all accountability measures in that country.

In summary, the paper presents, with empirical evidence, two inter-connecting reform issues concerning effective public accountability – firstly, without the required governance enablers audit’s capacity to hold state accountable will always remain a problem and indeed, in such situations, audit will make little or no impact on either controlling corruption or improving service delivery and therefore, investment in overall governance reform is a *sin qua non* in achieving effectiveness in public accountability; and secondly, the potential of participation of civil society organizations/Non-Government Organizations and its capacity to enhance public accountability including encouraging related governance reform should be given due consideration.

3.0 Facts and Findings of the UN Public Accountability Research

(i) Trends in Audit Expenditure and their Relationships to Country Characteristics (‘governance environment’)

To overcome the challenges of corruption and deteriorating service delivery, many countries have since been taking initiatives to strengthen their public accountability systems, especially audit. In this regard most increased also increased the operational budgets of their respective SAIs, with the hope that such increase that also induces increased coverage of audit of public expenditure, that in turn would intensify tracking of expenditure, would stem acts of malfeasance in public sector.

The United Nations survey collected budget changes of 124 SAIs from around the world, compared these changes (both increase and decrease) and their impact on corruption and service delivery within the context of differing governance variables.⁶ The results of this survey indicate that impacts of audit on corruption control and service delivery differ under differing governance environment, where ‘governance

⁵ Within the parameters of UN’s programme of work on civic engagement in public governance, the study was jointly conducted by both the authors of this paper.

⁶ The E-mail survey of SAIs covered 124 countries; data on ‘Political Rights’ and ‘Civil Liberties’ were collected from Freedom House’s Civil Liberties rating and was undertaken in the context of UNDESA’s programme of work on public accountability. Furthermore, SAI budget change has also been used in this study as a proxy indicator for expansion of audit capacity.

environment’ is broadly categorized under three types of political regimes - ‘free’, ‘partly free’ and ‘not free’.⁷

Budget Changes of Supreme Audit Institutions by Categories of Political Regimes

When SAI budget changes are compared within the context of differing ‘governance environment’, it becomes apparent that on an average, countries that are “free” with regards to political rights and civil liberties increase their budgets on audit more significantly than those who are “partly free” and “not free”. Furthermore, though during the reporting period, the “partly free” countries demonstrate that they spend more on audit than their “not free” counterparts, compared 2001 the “partly free” countries actually reduced their overall SAI budget in 2005. This may be an indication of how commitment to public accountability can become quite vulnerable in “partly free”.

See Table 1 below for the Supreme Audit Institution (SAI) Expenditure Trend.

Table 1: Average Audit Expenditure / Budgetary Allocation (US Dollars) for 124 countries categorized by levels of freedom with regards to Civil Liberty and Political Rights⁸

	Civil Liberties(2001) ⁹	Civil Liberties(2005)	Political Rights (2001) ¹⁰	Political Rights (2005)
Free	\$ 28,408,496 (57) ¹¹	\$43,201,513 (67)	\$ 28,824,959 (71)	\$ 45,696,115 (70)
Partly Free	\$ 16,910,870 (56)	\$ 15,886,189 (52)	\$15,939,113 (31)	\$ 13,575,461 (34)
Not Free	\$ 7,933,380 (11)	\$ 13,353,220 (6)	\$ 5,130,709 (22)	\$ 6,686,133 (21)

Again, from Table 1 the analysis of SAI budget changes viewed, within the context of differing ‘governance environment’ tend to depict following trends: (i) increased and sustained higher audit expenditure in politically “free” countries signify the importance granted by these countries to public accountability or in other words, well functioning democracies (political regimes with full political rights and civil liberties) create their own internal dynamic attaching greater priority to public accountability; and (ii) secondly, while it is true that compared to the politically ‘not free’ countries, the politically “partly free” countries spend more on audit, the fact that these countries actually reduced their total budget on audit over time (compared to the year 2001, less budget has been allocated in 2005) signify that malfunctioning democracies demonstrate lower propensity to sustain their commitment to the agenda of accountability and therefore, grant less resources to pursue this agenda. One can also speculate that in the absence of sustained efforts to transform “partly free” countries to fully “free” countries, the former may in fact start to slide back to the conditions of their ‘not free’ counterparts and consequently, pay less

⁷ Freedom House, *Freedom in the World, 2001-2005* .www.freedomhouse.org, rates countries as ‘Free’=1-3; ‘Partially Free’= 3-5; and ‘Not Free’= 6-7

⁸ Source: Compiled from SGMB/DPADM/DESA survey data.

⁹ Developed by Freedom House, a Civil Liberties rating of 1-2 indicates the existence of all essential civil liberties, 3-5 indicates only the partial existence of some of the essential civil liberties and 6-7 indicates that basic civil liberties are by and large non-existent to the extent that the country can be classified as “Not Free”. Civil Liberties ratings are done for 192 countries and 14 territories.

⁹ ‘Engaged Governance’ is defined by institutional arrangements and processes that link directly with the decision-making processes of the state at all levels, national, regional and local.

¹⁰ Developed by Freedom House, a Political Rights (PR) rating of 1-2 indicates that essential PR are by and large fully existent and practiced, a rating of 3-5 indicates only partial existence and/or practice of essential PR and a rating of 6-7 indicates that essential PR are practically non-existent such that the country can be classified as “Not Free”. PR ratings are done for 192 countries and 14 territories.

¹¹ Figures in parentheses indicate total number of countries in each category

attention to the aspect of accountability in public governance. Furthermore unlike the “free” countries where citizens are politically empowered to demand accountability, the disempowering effects of quasi-freedom environment of the ‘partly free ‘countries likely present little or no opportunities for such demands.

(ii) Impact of Audit on Corruption under Differing Governance Environment: The Global Trend

The survey further reveals that between 2001 and 2005, political rights in 103 countries remained largely unchanged while civil liberties marginally improved by 0.47 units. As a result and due to lack of any major improvement in either of these two factors of freedom, corruption fractionally deteriorated (CPI falling by 0.02 units¹² and COC failing by 0.05 units¹³) and status of public service delivery remained at moderate levels (5.06)¹⁴, even though average audit expenditure experienced net increase of US\$ 10.78 million during the same period in these countries. Table 2 below presents the trends in “freedom” indicators, audit expenditure and corresponding impacts on corruption.

Table 2: Audit Expenditure, Governance Indicators & Corruption: Trends & Averages (103 Countries, 2001-5)

Category	2001-2005	Unit/Scale	Status
Audit Expenditure/Allocation	25.35- 36.13	USD million	↑↑
Corruption Perceptions Index (CPI)	4.66- 4.64	10: None, 1: High	↔↓
Control of Corruption (COC)	0.27- 0.22	2.5: None, -2.5: High	↔↓
Civil Liberties	3.09- 2.62	1: Free, 7: Not Free	↑
Political Rights	2.68- 2.66	1: Free, 7: Not Free	↔↑
Deterioration in Public Service Delivery	5.06 (2005)	1: Stable 10: Severe	↔

Key: ↑↑ - Significant increase
 ↑ - Minor improvement

12 Transparency International’s Corruption Perceptions Index (CPI) score relates to perceptions of the degree of corruption (for 159 countries in 2005) “as seen by business people and country analysts” and ranges between 10 (highly clean) and 0 (highly corrupt).

13 World Bank’s Control of Corruption (COC) score measures (for 213 countries and territories in 2005) “the extent to which public power is exercised for private gain, including both petty and grand forms of corruption, as well as “capture” of the state by elites and private interests.” A score of 2.5 indicates that corruption is under control and has been minimized while a score of -2.5 indicates that corruption is widespread.

14 Fund for Peace’s Progressive Deterioration in Public Service Delivery measures (for 148 countries in 2006) “the disappearance of basic state functions that serve the people, including failure to protect citizens from terrorism and violence and to provide essential services, such as health, education, sanitation, public transportation;” Additionally it measures the extent to which “the state apparatus narrows to those agencies that serve the ruling elites, such as the security forces, presidential staff, central bank, diplomatic service, customs and collection agencies.” The rating is placed on a scale of 1 to 10, with 1 being the lowest intensity and indicating little or no deterioration in public service delivery (most stable) and 10 being the highest intensity and indicating severe deterioration in public service delivery (least stable).

- ↔↑ - Fractional improvement / No significant change
 ↔↓ - Fractional decline / No significant change

Table 2 above shows that other things being constant, the absence of improvements in either political rights and/or civil liberties the increase in audit expenditure registered during the period 2001-2005 in surveyed countries, induced little or no impact either on corruption or on service delivery, globally.

(iii) Impact of Audit on Corruption under Differing Governance Environment: Trends by Regions

Regionally, one can find significant differences in ‘governance environment’ indicators and their impacts on corruption. The survey shows that while globally, improvement of political rights by 1 unit reduces corruption by 0.65 units, the same change induces as much as 0.88 units and 0.71 in corruption reduction in Latin America and the Caribbean and the Asia Pacific region respectively. Similarly, improvement in civil liberties by 1 unit reduces corruption by 0.93 units globally and by as much as 0.99 and 1.52 units in the Latin America and Caribbean and the Asia-Pacific region respectively, signifying that for audit to reduce corruption the aspects of political rights and civil liberties must be given due considerations in these regions.

Due to lack of adequate data on corruption, no reliable conclusions could be drawn either for the Middle East and North Africa (MENA) or the Western Europe and North American (WENA) countries. None of the 10 ten MENA countries score below 4 in either Political Rights or in Civil liberties, indicating that none of these countries are free. The reverse holds true here for the 23 WENA countries who enjoy full political rights and civic freedoms (except Turkey) and therefore, region wise, their CPI average is better than all other region. Table 3 below presents the regional scenario.

Table 3: Correlation of Political Rights (PR) & Civil Liberties (CL) to Corruption: Global & Regional Analysis (111 Countries, 2005)

Region	Political Rights & CPI	Civil Liberties & CPI
Global (111 Countries)	- 0.65	- 0.93
Asia Pacific	-0.71	- 1.52
Sub Saharan Africa	- 0.34	- 0.53
Eastern Europe & CIS	- 0.43	- 0.53
Middle East & North Africa	- 0.14 (not reliable)	- 0.38 (not reliable)
Latin America & Caribbean	- 0.88	- 0.99
W. Europe & N. America	- 2.16 (not reliable)	- 2.52 (not reliable)

The lessons drawn from Table 3 above are that: (i) all other variables being held constant, increase in civil liberties and political rights lead to a significant decline in corruption in all regions except the MENA & WENA; (ii) WENA countries where Political Rights and Civil Liberties are already high and corruption is low, audit’s capacity to induce further change especially corruption remains limited; and (iii) finally, the MENA countries that have low political rights and civil liberties but score high on service delivery (but not so high on corruption control) mainly because these countries consisting mainly of the oil producing rich monarchies of the Middle East, puts much greater emphasis on service delivery than corruption

control. The absence of “political rights” and “civil Liberties” also does not seem to create the necessary political space for civic demand in corruption control in these countries.

(iv) Impact of Audit on Corruption and Service Delivery by Differing Governance Environment: The Trends in Developing Countries as a Group

Of the 84 surveyed developing countries surveyed, 36 “free” countries spend twice as much as on audit than those of the “partly free” countries and nearly 6 times more than their “not free” counterparts. Additionally, the average increase in audit expenditure from 2001-2005 in “free” developing countries is more than 7 times the increase in countries that are “partly free” or “not free” at all. The average status of public service delivery in “free” developing countries is moderate at 5.5, similar to the global average of 5.06 (Service Delivery, score of 1 best, 10 worst), meaning that free ‘governance environment’ is a generically proven effective ingredient of good service delivery. This becomes more evident when public service delivery score is compared with the “partly free” or “not free” developing countries, where it averages at 7.

The status of CPI (Corruption Perception Index) in “free” developing countries is close to 4 (where 1 is worst and 7 is best), it is better than “partly free” or “not free” developing countries that average a score below 3, indicating that absence or quasi-improvement in the conditions of political rights and civil liberties will continue to deter positive impacts of audit on corruption in these countries. “Free” developing countries also fare moderately on World Bank’s control of corruption rating (2.2= Corruption under control; -2.2= Widespread corruption) with a score of 0.06; whereas “partly free” and “not free” countries score poorly, at -0.6.

The survey indicates that during the reporting period, civil liberties have recorded moderate improvements though unevenly, for both the “free” as well as the “partly free” developing countries, by 0.59 and 0.51 units respectively. In terms of the governance indicators relating to “political rights” and “civil liberties” the “free” developing countries recorded positive change from 2.42 unit to 1.83 unit and “partly free” countries from 3.96 unit to 3.45 unit respectively. As can be expected “not free” countries did not record much improvement in any of these governance indicators. Again while civil liberties recorded only moderate improvement in both ‘free’ and ‘partly free’ countries, Political Rights recorded somewhat disappointing trend, improving only marginally by 0.2 units in “free” developing countries (1.75/2001 - 1.55/2005) and actually declining by -0.03 units and 0.15 units respectively in developing “partly free” (3.76/2001 - 3.79/2005) and “not free” (6/2001 - 6.15/2005) countries respectively. Table 4 below shows these changes, along with the changes in the status of corruption and service delivery in these countries.

Table 4: Effect of Audit Expenditure on Corruption & Service Delivery under varying Governance Situations

	Audit Exp 2005 (mil USD)	Change in Exp 01-05 (mil USD)	CPI 2005	COC 2005	Service Delivery 2005	Civil Liberties 2005	Political Rights 2005
Free	30.3	10.2 (51%) ¹⁵	3.89	0.06	5.5	1.83	1.55

¹⁵ Percentage change in expenditure between 2001 and 2005

Partly Free	13.1	1.4 (12.4%)	2.88	-0.59	6.94	3.45	3.79
Not Free	5.28	1.33 (33.9%)	2.85	- 0.62	6.92	5.26	6.15

Again, it is also evident from Table 4 above that all other variables being equal, developing countries with greater political rights and civil liberties (e.g. “free” countries) invest more on audit and experience improved public accountability and thus improve service delivery and reduce corruption better than their “partly free” and “not free” counterparts.

(v) Summary of lessons

The foregoing discussions highlight following lessons:

- regardless of how much well budgeted and technically how well equipped these are, the SAIs/audit on their own and without the enabling governance environment of full political rights and civil liberties, will have little or no capacity to produce the desired outcomes of corruption control and quality service delivery in any country;
- “free” countries not only enhance the capacity of audit institutions and create positive impacts on both corruption control and improvement of service delivery, but improved political rights and civil liberties attributable to quality democracies, equally create necessary internal socio-political dynamic to attach higher priority to the issues of public accountability including audit in every country;
- though “partly free” countries fare better than the “not free” countries in controlling corruption and in improving service delivery, absence of sustained efforts to transform the former countries to “free” status, run the risk of reverting back to “not free” conditions and de-emphasize the importance of accountability in these countries;
- “not free” MENA’s good record in service delivery is more of an exception than rule; and finally,
- investments in democratic reforms in terms of granting of political rights and civil liberties that include free and fair competitive elections, rule of law, right to information, free media etc. pay significantly high dividends in strengthening public accountability and consequently, reducing corruption and improving service delivery.

In addition to the important role the governance enablers can play in enhancing audit effectiveness, in recent times, many “free” developing countries are also experimenting with the notion of engaging civil society organizations into the formal accountability processes of the government. This, often termed as “participatory audit” or “alternative audit”, is done to strengthen or incorporate the demand side or the citizens’ perspectives into the formal processes of audit.

4.0 “Participatory Audit”

As explained above, some countries while recognizing the important role democratic reform can play in enhancing effectiveness of public accountability and thus reduce corruption and improve service delivery are extending the logic of this reform even further and are incorporating direct civic engagement in the audit process. For example, South Korea has broken away from the past tradition whereby, what would or would not be audited, would be strictly determined by their Supreme Audit Institution (SAI) and created legal space for direct public enquiry into public finance. To complement its Anti-Corruption Act,

government of Republic of Korea has introduced the concept of “Citizens Audit Request System” which allows Civil Society Organizations and voluntarily organized citizens groups to seek audits of institutions and programmes that they regard as important requiring scrutiny.

Similarly, demanded by the civil society organizations, India’s national programme of rural employment has made it mandatory the inclusion of NGOs and civil society organizations into the on-going monitoring and audit of the programme, especially at the grass-roots level (this provision also triggered another major governance reform relating to information access in the country)¹⁶.

In Mexico, the Civil Society Organizations Act as well as the General Law of Social Audit (2004) empowered CSO’s to participate in the “social audit” of social development programmes of the government. To encourage greater compliance of audit recommendations, in South Africa in one province, a civil society organization regularly publishes audit findings through media and thus draws public attention for necessary follow up.

The “participatory audit” is a new phenomenon and as is evident from the few examples cited above, does not follow a generic model, suited to its own need each country seems to follow its own strategy. However, what is clear is that the rise of democracy and increasing citizen clamour for greater transparency and accountability in public governance is pushing the boundaries of traditional norms of accountability mechanisms and leaping into new opportunities of greater civic engagement. Going beyond their traditional role of development broker, many of the civil society organizations are now engaging themselves in greater affairs of public governance including audit. While these initiatives are new, in several instances, for example in India, South Korea etc., these seemed to be yielding positive results.

The tensions and opportunities of partnerships between the Supreme Audit Institutions and the Civil Society Organizations on Audit

As this concept of “participatory audit” is new and appears as somewhat contrary to the traditional notion of independence, objectivity, standards and norms espoused by the audit community, many Supreme Audit Institutions (SAIs) are ambivalent about inclusion of outside agencies in the audit process. They are concerned that the involvement of CSOs in the audit process runs the risk of compromising the independence, objectivity and rigor of audit. At the same time, the CSOs also complain that traditional audit are either too embedded within bureaucratic control of the executive and thus is structurally stifled to be useful, especially in less democratic conditions or the manpower and budgetary resource allocated to audit institutions are too inadequate to allow intensity required expenditure tracking, especially its impacts at the beneficiary level. They therefore, believe that there are real opportunities of complementarities – where the SAIs can bring the element of objectivity and independence in the analysis assessment of propriety in public expenditure, the civil society organizations can bridge the gap of information on by collecting and providing data from the beneficiary or programme level.

Happily, the emerging successful cases of ‘participatory’ audit indicate that many of the existing concerns and mutual suspicions of collaboration have since been largely overcome and mitigated through dialoguing and better understanding of each others position as well as through sustained collaboration¹⁷. Successful cases of “participatory audit” highlight following key lessons:

¹⁶ India’s social or participatory audit catalyzed a major governance reform – the enactment of the Right to Information Act.

¹⁷ In recent times, UNDESA in partnership with the International Budget Project (IBP), Eastern Organization of Public Administration (EROPA) convened the meeting “Dialogue on Civil Society Engagement in Public Accountability” during

- There is a need for a legal basis for the civil society organizations to engage in public accountability issues (as in South Korea);
- Piloting training of both SAIs and CSOs in collaborative audit;
- Creation of enabling governance conditions and removing barriers to access to information;
- Free media and active participation of media in public interest issues including audit; and
- Documentation of best practices for information exchange and technology transfer.

Both the frameworks and methodologies of ‘participatory audit’ would continue to vary from country to country. However, further innovations in this field are possible only when there is continued commitment to public accountability and the realization that in an ever changing complex world partnership between government and civil society is an essential element of all aspects of good governance including public accountability.

5.0 Conclusions

Overall, the paper draws the conclusion that enhancement of audit capacity on its own, without the enabling political and civic environment that ensures full political rights, establishes rule of law and provides access to information and offer legal space accountability of public actions - will have limited or no impact on either corruption or service delivery. This is demonstrated by the fact that countries with low scores on political rights and civil liberties continue to experience limited success in controlling corruption and improving public service delivery, regardless of increases in audit expenditure. Furthermore, though not explicitly examined by this study, it is seen that countries that combine political and civic freedoms with high degree of decentralization (most countries with high degree of political rights and civil liberties seem also to promote high degree of decentralization) and thus bring public institutions closer to the citizenry and create conditions for greater civic engagement in public accountability - achieve greater corruption control and ensure more efficient and equitable delivery of public services.

‘Participatory audit’, an emerging concept of public accountability which is already showing its potentials deserves more attention and wider application. Finally, the paper stresses the notion that public accountability becomes genuinely public and produces people-centric results when citizens are placed right at the centre of all aspects of public governance including audit.

REFERENCES

1. Asociación Civil por la Igualdad y la Justicia (ACJI). *Publicizing reports of the SAI*, Argentina, 2006. <http://www.acij.org.ar/>
2. Boncondin, E. T. (2007), “Citizen Engagement in Budgeting and Public Accountability” paper presented at the 6th Session of the United Nations Committee of Expert on Public Administration. April 10-14, 2007, United Nations HQs, New York
3. Dalman, E. M. *Participatory Audit: The Philippine Experience*, 2006
4. Freedom House. *Freedom in the World*, 2001 – 2005. www.freedomhouse.org
5. Public Sector Accountability Monitor. *Monitoring Follow-up to the Auditor General’s Report*, South Africa, 2006. <http://www.psam.org.za/ptlindex.asp>

November 7-8, 2006 and facilitated discussions between the SAIs and CSOs deepen collaboration in the aspect of civic engagement in public accountability. In addition UNDESA is also discussing with International Organization of the Supreme Audit Institutions (INTOSAI) to mainstream the agenda of “participatory audit” in their regular discussions.

6. Rajkumar, V and Krafchik, W. *The Role of Civil Society Organizations in Auditing and Public Finance Management*, 2006. <http://www.internationalbudget.org/SAIs.pdf>
7. See Lee, Kang-won, Civil Society Movement and its Audit Request Activity in Korea, 2006.
8. Transparency International. *Corruption Perceptions Index*, 2001 - 2005. http://www.transparency.org/policy_research/surveys_indices/global/cpi
9. The Fund for Peace. *Failed States Index*, 2005-6. <http://www.fundforpeace.org/programs/fsi/fsindex.php>
10. The Mazdoor Kisan Shakti Sangathan (MKSS). *Social Audit-Tracking Expenditures with Communities*, India, 2006.
11. UN-DESA/IBP/ EROPA Interregional Workshop on “Dialogue on Civil Society Engagement in Public Accountability”, Manila, Philippines, November 7-8, 2006.
12. World Bank. *Worldwide Governance Indicators*, 2000-2005. <http://info.worldbank.org/governance/>