Increasingly, international development agencies are teaming up and adopting new aid modalities. Sector-wide programming and the integration of social assistance programmes into wider recipient-led poverty reduction strategies have been the main innovations thus far. The willingness of donors to work in closer harmony and to integrate support into country strategies implies a willingness to ‘let go’ and reduce their control over their aid budgets. This means, in turn, that there is a need for alternative verification and accountability mechanisms which can guarantee a results-based approach to poverty reduction.

Such mechanisms need to take account of the views and experiences of citizens, more especially the poor, for whom public services have actually been designed. This is because only the users themselves can judge whether service delivery is making a difference to their lives. Hence the need to develop and strengthen ‘voice’ systems through which public institutions are held to account by their own constituencies. These represent a challenge to conventional financial audit procedures as they are designed to take account of the social impact of an organisation’s work.

This issue of Capacity.org takes a closer look at two methods of assessing the impact of service delivery. It discusses their potential not only for the evaluation of wider programme spending, but also for building local capacities in results-based management. First of all, an article has been contributed by CIETinternational, which has done some pioneering work in creating a new form of service delivery survey known as ‘social audits’. Social audits are designed to track public expenditure and at the same time to invest in the development of social capital and ‘voice’ for public planning and monitoring. The article, written by Robert Ledogar and Neil Andersson, explains the approach and presents experiences from different parts of the world that offer insights into its potential for helping to create a participatory civil society.

The second article, by Niloy Banerjee, examines experiences with citizen’s report cards in Bangalore, India. The article discusses the relative successes of this accountability mechanism, and shows how it has helped to raise both citizens’ awareness and responsiveness among service-providers. On the downside, a large number of service-providers remained indifferent to the results of the surveys. The author draws various conclusions and suggests the approach cannot be fully replicated in other parts of India.

A growing number of documents and other resources on the worldwide web focus on ‘voices for accountability’. Some of these are listed in the ‘Resources’ and ‘Links’ sections, which includes references to reports on social audits and the development of ‘voice’, as well as links to the work of organisations promoting social responsibility and organisational accountability standards and mechanisms.
Two seemingly conflicting forces are tugging away at those involved in international development these days. One, exerted by donor countries, comes in the shape of pressure for accountability and results. The other, emanating from recipient countries and supported by many of those working for development agencies, is pulling in the opposite direction, i.e. towards increased autonomy and ownership of development programmes by the aid recipients themselves.

There is an obvious way of resolving this dilemma. Develop national and local capacity for results-based management, accounting, monitoring and evaluation. Enable recipient countries to keep control of the process and donors will get both accountability and results.

But what kind of accountability and what kind of results should we be seeking? Development programmes should be accountable to those who supply the resources, no doubt, but also to the intended beneficiaries. And nobody has a greater interest in results than those whom the programme is intended to benefit.

And yet, is accountability to intended beneficiaries a realistic objective? The more a programme is aimed at poverty reduction, the more likely it is that the intended beneficiaries will be poorly informed, unorganised and voiceless. Building this kind of accountability is part of the process of creating a participatory civil society. Whilst evidence alone cannot educate and organise, reliable, actionable evidence is a necessary condition. And evidence that is shared systematically with communities, service-providers and the media can help strengthen constituencies for service accountability at community, district, provincial and national levels.

Social audits form just such an attempt to generate both accountability and results by systematically building the community voice into the evaluation process.

### The Three Phases of a Social Audit

**Phase 1: design and data collection**
- Clarify the strategic focus
- Design instruments and conduct pilot test
- Collect information from households and key informants in a panel of representative communities

**Phase 2: evidence-based dialogue and analysis**
- Link household data with information from public services
- Analyse findings in a way that points to action
- Take findings back to the communities for their views about how to improve the situation
- Bring community members into discussion of evidence with service-providers/planners

**Phase 3: ‘socialisation’ of evidence for public accountability**
- Workshop
- Communication strategy
- Evidence-based training of planners and service-providers
- Media training
- Partnerships with civil society

### What is a social audit?

Social audits\(^1\) make organisations more accountable for the social objectives they declare. Calling an audit ‘social’ does not mean that costs and finances are not examined - the central concern of a social audit is how resources are used to meet social objectives, including how resources can be better mobilised to this end. Even a thoroughly competent and honest financial audit may reveal very little about the results of the programme under review. Only reliable evidence that links a programme’s impact and coverage to its cost can serve the needs of managers who seek to manage on the basis of results. Nor can social accountability be achieved by looking only at internal records of performance, however well and honestly these are kept. A social audit must include the experience of the people whom the organisation is intended to serve.

### What is different about a CIET social audit?

- Its epidemiological backbone allows for causality analysis. By formally linking qualitative and quantitative data, it can predict the relative likelihood of success of alternative corrective actions.
- It strengthens the community voice, not only by including user views through surveys, but through formal mechanisms of participation in interpreting evidence and developing solutions.
- It builds social audit capacities at national and local levels, both in community organisations and in the services.
- It takes the cost to the intended user of the service as seriously as the cost to the service-providers themselves.

### Seven key features of a social audit

1. **Getting the evidence.** Hard data from households, schools and communities, as well as from the service-provider itself, are gathered systematically to guide planning and action.

2. **Community participation.** Communities not only co-produce the data, but, through focus groups and workshops involving community representatives, they also help design local and national solutions.

3. **Impartiality.** A community-based audit by a neutral third party can help to foster a culture of transparency and strengthen service credibility.

4. **Stakeholder buy-in.** All those who have a significant stake in service delivery are actively involved throughout the audit, from the initial design stage right
through to implementing community-led solutions.

5. No finger-pointing. A social audit is intended to focus on systemic flaws and programme content, rather than on individuals or organisations. Even negative findings can be framed as a starting point for improvement.

6. Repeat audits. Several audit cycles are usually needed to measure impact and progress over time, and to focus planning efforts where they can be most effective.

7. Dissemination of results. A communication strategy, including feedback to communities, mapping and media dissemination is part of every social audit design.

Some past experiences

Neither funding agencies nor governments necessarily want broad community participation in evaluative surveys or any wide dissemination of their results. Supplying actionable feedback to all stakeholders and systematically disseminating results both entail costs they are often unwilling to incur. And when the evidence does not coincide with donor or government expectations, dissemination can become even less of a priority. Nevertheless, CIET has tried to implement the full package of ‘evidence socialisation’ (as this process is known) wherever it can, with some notable successes.

In Uganda, the Ministry of Agriculture was loath to accept the findings of a 1996 service delivery survey that showed only 10% of farming households had ever been visited by an agricultural extension worker. District officials were more willing to agree to the finding; however, knowing full well as they did that cutbacks in staffing had led to a lack of staff supervision.

The social audit methods described here were first developed and tested in the Mexican state of Guerrero, where CIET has its academic centre. From 1992 to 1995, a project called ‘Micro-Regional Planning’ was carried out in five of the poorest districts (municipalidades) in the state. Funded by Canada’s International Development Research Centre (IDRC), the project embrace 82,000 people in 400 different communities. Several cycles of evidence-gathering followed by analysis and dissemination helped the district authorities to plan, implement and evaluate health education activities and concrete improvements in water supply and sanitation. Town meetings, child-to-parent techniques, popular theatre, conventional radio and loudspeakers in the town square were all used to educate the population and disseminate the results. Measurable improvements attributable to the project were seen in areas such as water chlorination, latrine use, childhood diarrhoea prevalence and scorpion stings.

A series of social audits in South Africa (also funded by the IDRC) has involved NGOs, government community development workers and the police force in seeking ways to deal with sexual violence. After a 1998 survey showed that very few reported cases of rape ever culminated in prosecutions, the Johannesburg police took action and a measurable improvement was registered in a follow-up survey conducted in 2000.

In Pakistan, a pilot project (financially supported by the Canadian government through the Canadian International Development Agency) assessing access to justice for the women of Karachi became the precursor of a much larger ‘Social Audit of the Abuse of Women’, headed by the federal government. The fieldwork for the latter project has only recently begun, following interviews that have been conducted with some 80 stakeholders from civil society, government and academia. These stakeholders will play a key role in ‘socialising’ the evidence gathered. The project is funded by the United Nations Development Programme (UNDP) with support from the UK Department for International Development (DFID).

In South Africa’s Eastern Cape Province, a 1997 CIET review (also funded by the IDRC) of a regional economic development programme, the Wild Coast Spatial Development Initiative, uncovered evidence of unauthorised charges for health services in certain parts of the region. Subsequent media coverage of the results and discussions with the provincial health authorities led a follow-up survey carried out in 2000 to conclude that such practices had virtually disappeared.

Capacity development

A single ad-hoc review offers limited opportunities for consistent capacity development. A full social audit involving successive survey cycles, on the other hand, provides an opportunity for solid on-the-job training and more.

The Wild Coast experience, and a pilot survey in another region of Eastern Cape province, prompted the provincial authorities to ask for an executive training course in evidence-based planning. In February 2002, ministers from 10 provincial departments plus the Director-General and his deputy participated in a four-day, intensive course that covered such topics as assessing information for planning purposes, using statistics in planning, priority-setting, combining qualitative and quantitative information, evidence and causality, cost analysis, socialising evidence for participatory action, and the use of computerized mapping techniques for planning.
In the nationwide evaluation of Bangladesh’s Health and Population Sector Programme, a medical officer from the national health service and five field coordinators were seconded from their government or university posts to work full-time with the CIET team during the second evaluation cycle. One of the field coordinators has subsequently been appointed to the post of Deputy Programme Manager for Local Level Planning at a national level. Two other field coordinators have since played active technical roles in surveys on arsenic poisoning and social safety nets. In the third cycle, it is hoped to increase the number of national-level interns to three and to have six part-time interns in each of the country’s six divisions.

As part of an evaluation of prenatal nutrition programmes funded by Canada’s Assembly of First Nations, 100 community-based researchers across the country, chosen by their own communities and ranging in backgrounds from mothers to health directors, are being trained in data collection, preliminary analysis and the dissemination of evidence.

References (all but the first of these documents can be downloaded from http://www.ciet.org)

1. Also used frequently in the world of corporate ethics, the term is restricted here to the realm of public services.


3. Educational messages to parents by way of their children.


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Resources for ‘Voice’


In this paper Hauge discusses the weaknesses of the traditional accountability paradigm and suggests that this is part of the problem of aid ineffectiveness. Recipient organisations are answerable to donors, capacity development is hampered, there is no scope for learning, projects are enclaves servicing donor accountability and thus become isolated from existing activities, and review formats require the collection of masses of irrelevant data.

An alternative or complementary approach to accountability centres on the relationship between recipient organisations and the ultimate beneficiaries. Such instruments of ‘voice’ and end-user accountability include citizen score cards, user satisfaction surveys, public hearings, ombudsman offices and joint evaluations. The paper discusses these instruments in general, as well as their advantages in the context of technical cooperation and capacity development.


World Bank Group publications on: Voices of the Poor: Reports

The purpose of Voices of the Poor, also known as Consultations with the Poor, was to enable a wide range of poor people living in different countries and conditions to share their views, so as to inform and contribute to the World Development Report 2000/01 (WDR) on the theme of poverty and development. The study was led by the Bank’s Poverty Group.

Voices of the Poor consists of three books bringing together the experiences of over 60,000 poor women and men. The first book, entitled Can Anyone Hear Us?, gathers the voices of over 40,000 poor women and men in 50 countries from the World Bank’s participatory poverty assessments. The second book, Crying Out for Change, draws its material from a new 23-country comparative study. The final book, From Many Lands, examines a number of regional patterns and country case studies.

http://www.worldbank.org/poverty/voices/reports.htm#crying

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Public Expenditure Review: Citizens' Report Cards in India

As development practitioners increasingly focus on the ‘environmental factors’ impinging on the context in which development takes place, issues of accountability and transparency have come to be central themes, especially in relation to public services. In keeping with this new emphasis, innovations in the realm of public accountability have garnered much attention. In India alone, a number of these innovations have caught the imagination of the development community - the Right to Information Campaign, the concept of e-governance at a municipal level and of course, citizens’ report cards, an initiative of the Public Affairs Centre (PAC) in Bangalore city.

Citizens’ report cards, as the name suggests, are score-sheets that citizens give out to ‘rank’ the public agencies whose services they use. Report cards and similar tools have been used by civil-society organisations for some time now, and have performed as effective accountability tools in the past. In the early 1990s, UK NGOs published league tables in which UK supermarkets were ranked according to the proportion of fairly-traded merchandise they stocked on their shelves under the aegis of the FairTrade campaign. The fact that these scores are made public means they are inevitably highly effective in ‘shaming’ sloppy agencies into more responsive (and responsible) performance.

The potential role of citizens’ report cards

Report cards can play a key role as instruments of citizen-conducted audits. Unlike private-sector companies that have to deliver customer satisfaction to survive, public agencies are often monopolies and face no pressures to defer to client satisfaction. Often, they deliver essential services and are therefore ‘indispensable’. Employment and staff promotion are divorced from performance because, more often than not, public agencies are well ensconced bureaucracies. Then there is the looming issue of widespread corruption in public services. Social audits effectively address some of these issues and the report card technique is a powerful tool in this connection.

While report cards may be used in general to rank services and consumables, in the Bangalore case, they worked as a numeric tabulation of citizens’ perceptions of selected public services such as municipal services, water supply, electricity and telephones (most of which are publicly provided in developing countries). The strength of the methodology lies in the fact that the results are made public and are heard at all levels of government, society and within the hierarchy of the service-providing agency. This provides a forum for the ‘voice’ of the citizens.

It is important to note, however, that apathetic public services will most likely only respond if the ‘signal’ of negative publicity is accorded to poor performance. In the case of monopolies with a low incentive to change, such negative signals are an effective way of indicating customer dissatisfaction. However, whether coalitions for dialogue or action come up as a corollary depends entirely on what is done in the realm of follow-up and is not really integral to the report card methodology.

Recorded effects of report cards

The report card survey as conducted in Bangalore was meant specifically to gather public perceptions of the quality, efficiency and adequacy of public services. While there was no specific aim of influencing public expenditure, such an outcome is almost inevitable given the auditing nature of the report cards.

More than anything else, however, the Bangalore report cards raised awareness among citizens and government, and even within the agencies rated, and helped to encourage these agencies to reform.

There were two rounds of report cards - in 1994 and 1999 - with slightly differing post-enumeration strategies. However, the results of the 1994 survey can be taken as a baseline in assessing the results of the 1999 survey. According to the PAC, the findings were as follows:

- a partial improvement in services such as telephones and hospitals.
- Overall citizen satisfaction, though, remained low (with even the better performers scoring less than a 50% satisfaction rating).
- People seemed even less satisfied with the way staff in these agencies interacted with clients. Bangalore Telecoms, for instance, had the highest overall satisfaction rating of 67%, but this dropped sharply to only 30% among a sub-sample of people who interfaced with the agency personnel in solving a specific problem. The scale of corruption was perceived to have grown, with increases in both the number of people paying bribes and the amount they were paying.
- Ninety-two per cent of the respondents said they visited the agencies in person to solve a problem and two-thirds of the time, they needed to make two or more such visits. Over half the cases involving bribes were extortionate in nature, while a third had been voluntary ‘speed’ payments.

The Bangalore report card verified quantitatively what was already well-known anecdotally. Public services with relatively more transparent procedures (in this case transport, schools, electricity distribution and hospitals) were easier to deal with than those with arbitrary decision-making powers (such as the police force, the water utilities and garbage disposal services). Giving clear pointers to the class biases in Indian society, the report cards found that the poor had to work harder (i.e. pay more visits, distribute more bribes) to get these agencies to provide a service than people from the
middle classes. Between 1993-94 and 1999, the average amount paid (as a bribe) increased three-fold to INR 1,245 (about USD 26), with the police accounting for the bulk of the recipients.

**Enhancing community capacity?**

The disappointing trend is that, though there was some degree of visible responsiveness among the service-providers, the forces interested in maintaining the status quo have managed to stay ahead of attempts to enhance accountability. So, the 'process success' of the report card methodology is greater than its 'outcome success'.

However, the report cards did force hitherto apathetic public agencies to respond to citizens' concerns by raising levels of general awareness and bringing in inter-agency comparison. Of the eight agencies covered in the report card in 1993, four did make attempts to respond to public dissatisfaction.

> 'The worst rated agency - the Bangalore Development Authority (BDA) - reviewed its internal systems for service delivery, introduced training for junior staff, and, along with the Bangalore Municipal Corporation, began to host a joint forum of NGOs and public agencies to consult on solving high-priority problems such as waste management. The Karnataka Electricity Board, too, formalised periodic dialogues with resident associations to garner feedback from users. Two others tried to strengthen their grievance redressal systems. However, the remaining four stayed indifferent to the results.'

The gains in social capital have been more impressive. The report card initiative led to a unique state-citizen Swabhimana Initiative in Bangalore to improve the quality of city life by means of innovative solutions to long-standing problems. The political class also took heed and formed the 'Bangalore Agenda Task Force', consisting of prominent city residents to come up with suggestions to improve management. The Karnataka Electricity Board, too, formalised dialogues with resident associations to garner feedback from users. Two others tried to strengthen their grievance redressal systems. However, the remaining four stayed indifferent to the results.

The questions were pointed and did not provide scope for a flexible response, especially when used in a low-income, urban setting. The numeric genre of the exercise - while very credible in moving beyond impressionism - did not allow for soft, qualitative responses which senior officers spoke to the public about the remedial measures that had been put in place. The NGO was also able to coordinate effectively with the local government and thus keep political support going.

The report cards underscore the fact that the more arbitrary powers are vested in officials, the more corruption there is. This is a powerful argument for better access to information, a clear specification of service standards and customer rights, and sustained public scrutiny and monitoring of performance through citizen initiatives. The court of public awareness has proven a powerful instrument of reform. The presence of an independent media, a powerful steward (in this case, the NGO) and a supportive government machinery is also important.

Another point is the methodology itself, in which there is scope for improvement and modification. One of the issues that came up was the universal nature of the questions posed in the questionnaire. The questions were pointed and did not provide scope for a flexible response, especially when used in a low-income, urban setting. The opportunities for 'grey-zone' responses were therefore limited. Also, the numeric genre of the exercise - while very credible in moving beyond impressionism - did not allow for soft, qualitative responses as was critical in a poor, urban context.

The questionnaire also failed to take account of situations in which a woman was the head of the household. The questions were designed to be answered by men as the primary respondents. This limitation was particularly evident in a low-income, urban setting, where, in some cases, households are woman-headed and, in others, only women are available to answer questions. Also, women are arguably more affected by the poor delivery of public services and so would ideally qualify as the primary respondents of the survey.

Another area requiring fine tuning is the factoring-in of differential expectations across different income groups. The middle classes, for example, have higher expectations of governance and quality service delivery as compared with the poor. Some form of weighting in measuring the responses is therefore key. At a practical level, if a sample is disaggregated well to reflect fairly homogenous socio-economic characteristics such as income levels, this methodological flaw can be minimised, and useful insights can still be extracted from the general perception of a group of 'similar' people.

The most frequently quoted limitation of the Bangalore experiment, however, is that it ranked perceptions of the quality of service offered, and did not actually ascertain whether people have access to a service in the first place - a more widespread problem in countries like India.

Despite the apparent simplicity of the report card methodology, it is clear that the PAC invested a great deal of time and effort in the survey.
The process requires adequate financing, time, and interest on the part of local residents to sustain the exercise from formulation through monitoring year on year, in addition to a conducive socio-political climate (in non-democratic countries without a vocal free press and civic activism, this exercise will need to be done differently). These are all demanding requirements, and simpler ways will have to be sought if ‘indigenisation’ of the exercise in developing countries means making the exercise cost-effective and easily manageable. This, however, entails trade-offs. Relaxing difficult constraints can compromise the credibility of the report, making it easier for the government to ignore the findings at the time of dissemination.’

Given these prerequisites, it is too early yet to comment on the replicability of the report card methodology. For example, how would it work in a country in which the media are not as independent and vibrant as in India? Even in other Indian cities, the report card methodology has struggled in the absence of a supportive political class and contextual fine-tuning. However, the methodology is inherently sound, as is demonstrated by the number of replication attempts that have been made not only all over India, but also in the Philippines, Ukraine and Washington DC. Report cards, clearly, are a step in the direction of accountable governance.

1 The Right to Information Campaign started in the state of Rajasthan in India with the aim of exposing corruption in public works sanctioned for drought relief in the state. It has since become a national campaign and a bill is pending in the Indian parliament on the citizen’s right to know about all aspects of government expenditure.

2 E-governance is an initiative that has been taken in some pockets of India to computerise all aspects of the interface between citizens and local government, and make them available on-line. These include activities such as applying for a passport, water connections, telephone lines, electricity connections, construction permits and so forth. All these are areas of high corruption in which money changes hands simply to ‘get things done’ or to get things done speedily. Under e-governance initiatives, citizens can simply go on-line and check the status of their file, get information on government schemes, download forms and even make applications or complaints.


5 Information on the Filipino initiative is available at the World Bank Participation Group site referred to above.

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Other useful sites:

We have selected the following websites - most of which are from the corporate world - as interesting sources of information on corporate social responsibility. They describe initiatives taken in the private sector to operate in a manner that is socially, environmentally and economically responsible.

AccountAbility is an international, not-for-profit, professional institute dedicated to the promotion of social, ethical and overall organisational accountability, a precondition for achieving sustainable development. The members include small and large businesses, not-for-profit organisations, consultancies, accountancy practices and other service-providers, as well as research and academic institutions. (http://www.accountability.org.uk)

The New Economics Foundation works in the field of corporate accountability (http://www.neweconomics.org). Through research, advocacy and consultancy, it aims to improve the impact that corporations have on society. The NEF challenges the assumption that voluntary approaches are sufficient for long-term sustainability and seeks to provide alternative solutions to bridge the accountability gap between business and the public. The website includes a publication entitled Corporate Spin - The troubled teenage years of social reporting: the first critical analysis of social accounting and reporting. http://www.neweconomics.org/default.asp?strRequest=pubs&strContext=pubdetails&infPubID=42

The Global Reporting Initiative (GRI) is a multi-stakeholder effort that aims to develop global guidelines for reporting on economic, environmental, and social performance. Convened by the Coalition for Environmentally Responsible Economies (CERES) and the United Nations Environment Programme (UNEP), GRI embraces corporations, NGOs, accountancy organisations, business associations, and other stakeholders from around the world. http://www.globalreporting.org/GRIGuidelines/index.htm
Check out the site of the Public Affairs Centre (PAC) in Bangalore, India, for information on a range of topics, including their work on report cards as discussed in Niloy Banerjee’s article elsewhere in this issue: http://www.pacindia.org/default.asp?ChannelID=25

Visit the IDS site for information on their involvement in the World Bank’s work on Consultation with the Poor, as mentioned in Resources for ‘Voice’. The website includes links to an informal series of publications prepared for the Global Synthesis. http://www.ids.ac.uk/ids/particip/research/cwp.html

Also on the IDS site: Making Change Happen: Advocacy and Citizen Participation. Washington DC, November 2001. This page has a link to a Summary of the key outcomes of a recent workshop on advocacy and citizen participation involving 38 people from 18 countries. http://www.ids.ac.uk/ids/particip/workshops/ws_recent.html

The ID21 website (http://www.id21.org) -includes several articles on social audits and ‘Voice for the Poor’:

**Code compliance? Participatory social auditing in Zimbabwe**
A locally managed project tested methods for inspecting workplaces. It shows that participatory social auditing is vital if an accurate picture is to be built of a company’s social performance. Participatory methodology is used to gather data from a wide range of people within a community, including the most marginalised. As a means of raising awareness and facilitating behavioural change, participatory social auditing is more effective than other forms of social auditing. http://www.id21.org/zinter/id21zinter.exe?a=0&i=Insights36art4&u=3db6901c

**Makers and shapers? Participation in social policy**
An IDS report reviews strategies for strengthening participation in social policy and social provisioning. Lamenting the lack of reference to the South in the literature on social policy, it explores various forms of participation in social policy in developing countries. http://www.id21.org/society/s8bac1g2.html

**City politics: a voice for the poor?**
This page has articles drawn from a comparative study of 10 cities on the relationships between city government and civil-society organisations. If poor people are well organised, they can articulate their needs, demand a share of urban resources and influence the agendas of the institutions of urban governance. The case studies highlight the important role played by NGOs and networking in facilitating the organisation of ‘poor groups’. http://www.id21.org/insights/insights38/index.html

**CIVICUS** (http://www.civicus.org) is an international alliance dedicated to strengthening citizen action and civil society throughout the world. As a global alliance of citizens and their organisations, it helps advance regional, national and international initiatives to strengthen the capacity of civil society.